nebraska
department
of revenue

1992 Annual Report

Nebraska Department of Revenue

1992
Annual Report

Nebraska Department of Revenue

M. Berri Balka
State Tax Commissioner

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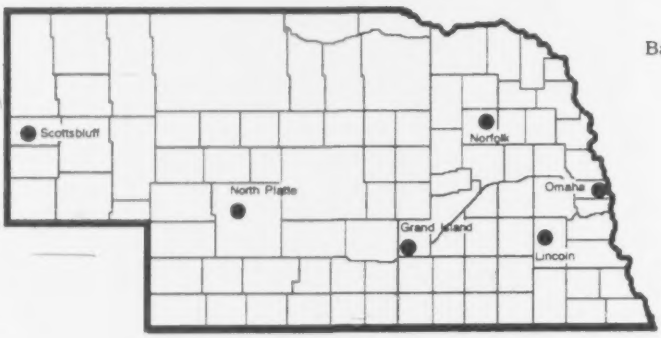

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The Nebraska Department of Revenue

The Nebraska Department of Revenue was created effective January 1, 1970, with the Tax Commissioner as its chief executive officer.

The Tax Commissioner is responsible for the administration of Nebraska revenue laws. Tax programs administered by the Tax Commissioner include but are not limited to income tax, sales and use tax, motor fuels taxes, and numerous miscellaneous taxes.

The Nebraska Department of Revenue strives to provide taxpayers with the most efficient and economical administration of the Nebraska revenue laws.

The Nebraska Department of Revenue is comprised of the Administration and integrated divisions.

Administration

Administration includes the State Tax Commissioner, Director of Administration, Special Counsel to the Tax Commissioner, Hearing Officer, Personnel Administrator, Special Assistant, and Administrative Assistant to the State Tax Commissioner. They provide the administrative support necessary for carrying out the directives of the State Tax Commissioner.

Administrative Services

The Systems Section designs, coordinates, and schedules all data processing operations within the Department of Revenue and serves as the liaison between this agency and the Central Data Processing Division of the Department of Administrative Services.

They analyze new and existing tax programs and develop systems in accordance with statutory requirements and departmental policy. A vital function of this division is implementing computer hardware and software improvements for the department.

Special Services Section provides automated text processing, information management, and forms and publication design services to the Department and its regional offices. Other office support services include purchasing and office supplies, security, telecommunication, transportation, forms and equipment inventory, office layout and design, and maintenance for the Department's office machines and other equipment.

Audit

The Audit Division initiates, implements, and controls audits for all tax programs administered by the Nebraska Department of Revenue, except those administered by the Charitable Gaming and Motor Fuels Divisions. The Audit Division also fulfills the statutory responsibility of the State Tax Commissioner to audit the Auditor of Public Accounts.

The audit activities of the division are conducted on a nationwide basis and are not limited to taxpayers residing within Nebraska. All taxpayers required to file a return with the State of Nebraska, regardless of where their records are maintained, are eligible for audit selection. This applies to taxpayers of all sizes, including businesses and individuals.

The division prepares agreements with taxpayers allowing the use of the state's economic development tax incentives and reviews the claims for refunds and credits allowed by those agreements.

The Audit Division participates in informational exchange agreements with the Internal Revenue Service, the Multistate Tax Commission and other states.

Charitable Gaming

The function of the Charitable Gaming Division is to oversee all charitable gaming activities in Nebraska, ensuring fair play and collection of gaming revenues. Bingo, lottery by pickle card, city and county lottery, gift enterprise, and lottery and raffle activities conducted by non-profit organizations are all regulated by the division.

Responsibilities of the division include audits of licensees, licensing reviews, testing and approval of lottery equipment, and development of necessary forms, regulations and legislative proposals. The division also represents the Department at administrative hearings and assists the Attorney General and county attorneys in litigation involving gaming matters.

The division provides educational materials to the public outlining the statutory provisions and reporting requirements necessary to conduct legal gaming activity. Educational workshops are held for licensees, and training materials are developed and presented to the public and law enforcement units.

Field Services

The Field Services Division provides taxpayer assistance and education, enforcement of the tax laws, and tax collection services. It coordinates communication between taxpayers and the Department through offices located in six cities in Nebraska.

The Field Services Division informs taxpayers of their rights and responsibilities under the state's tax laws, and also assists them in preparing returns for all tax programs.

The division takes corrective action when there are failures or irregularities in registration and reporting. Collection agents use methods necessary to obtain payment of delinquent taxes for all of the tax programs administered by the Department of Revenue, except motor fuels taxes.

Field Services Division enhances compliance efforts by developing and presenting tax-related educational

materials. The division provides tax information and offers training to taxpayers through industry association meetings, civic organizations, and tax practitioners.

Finance and Research

The Finance Section prepares the state budget request in conjunction with the Tax Commissioner, accounts for the day-to-day expenditures of the Department and prepares monthly reports for management. The Finance Section is also responsible for establishing and implementing internal accounting controls. This section performs the cashiering function for all the cash and checks received by the Nebraska Department of Revenue.

The Research Section prepares revenue estimates and cash flow projections for use by the Tax Commissioner and the Nebraska Legislature. Forecasting models have been developed by the Research Section and are updated periodically. Services provided by Wharton Econometric Forecasting Associates and Data Resources, Inc., are utilized in making forecasts of national trends that affect Nebraska's economic activity. This information is used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund revenue estimates.

The Research Section analyzes information and prepares reports regarding all tax programs administered by the Department. Published reports include the Annual Report of the Nebraska Department of Revenue, the annual report of Aid to Local Governmental Subdivisions, and the Tax Expenditure Report. The section maintains a library of extensive research materials, and provides estimates of the fiscal impact of proposed legislation on state revenue.

The Research Section also allocates the state aid payments to counties, cities and natural resource districts under the provisions of the aid to local governments programs.

Investigations Unit

The Investigations Unit serves as the investigative arm for the State Tax Commissioner and the entire Nebraska Department of Revenue, to include both external and internal investigations. As a result, the Investigations Unit works closely with the Charitable Gaming Division, the Lottery Division, the Motor Fuels Division, the Field Services Division, and the Legal Division of the Department, in conducting these investigations. Also a part of the Investigations Unit is the Inspections Section which conducts regulatory-type on-sight inspections involving the Gaming Division, the Lottery Division, and the Field Services Division.

The Investigations Unit's specific functions are to conduct investigations, some of which are pursued criminally, some administratively and some both criminally and administratively for the aforementioned divisions; to conduct background investigations, both for prospective licensees, prospective vendors and Department employees as related to the Lottery; to conduct on-sight inspections involving the printing of lottery tickets; to conduct on-sight regulatory-type inspections involving licensees, contractors and businesses for compliance purposes; to maintain a working relationship with law enforcement agencies at all levels, to include prosecuting attorneys; to provide training to various groups, to include law enforcement, nonprofit organizations, retail businesses, to name a few.

Legal

The Legal Division serves as internal legal counsel for the State Tax Commissioner and the entire agency. This division represents the Nebraska Department of Revenue at all formal hearings before the State Tax Commissioner and represents the Department before the State Board of Equalization and Assessment.

The Legal Division is responsible for initiating and reviewing all legal documents, proposed legislation, regulations, revenue rulings, contracts, and forms for legal content. The division is the Department's liaison with the state Department of Justice and assists the Attorney General's office in any litigation regarding revenue issues.

This division also monitors taxation at the federal level for impact on state tax revenue. It coordinates the exchange of tax information between the Department and the Internal Revenue Service and other states' revenue departments. The division reviews tax information confidentiality laws and issues opinions to all employees concerning the confidentiality of revenue data. It also coordinates the implementation of new revenue laws and monitors the results in order to ensure the smooth functioning of new and existing administrative systems.

Legal assistance is provided to county officials in the administration of property tax, documentary stamp tax, and in coordinating homestead exemption appeals. An up-to-date legal library is maintained within the Department under the direction of the Legal Division.

Lottery

The Lottery Division launched the Nebraska Lottery – the 37th Lottery in the nation – on September 11, 1993.

Initial lottery products consisted of instant ticket games which allow players to determine instantly if they have won a prize, and offer 1 in 5 odds of doing so. Planning began in October for the introduction of on-line games, such as the multi-state game *Powerball*, in April of 1994.

Division personnel are organized into marketing, finance and accounting, planning and research, and administrative units. The division's main offices are located in Lincoln, with Claim Centers within department field offices in Scottsbluff, Grand Island, and Omaha.

The Lottery Division recruits and licenses lottery retailers; develops, implements and review advertising and promotional campaigns; monitors lottery sales and collects net proceeds from lottery retailers; and develops necessary forms and procedures, rules, and legislation. The Lottery Division contracts for outside security, marketing, and game production services when necessary.

After prizes and expenses, lottery proceeds will be used to fund grants for special environmental projects, innovative education programs, and compulsive gamblers assistance – as specified by the legislature.

Motor Fuels

The Motor Fuels Division administers and regulates all Nebraska motor fuels tax programs, including motor vehicle fuels tax, special fuels tax, aircraft fuels tax, and interstate motor carriers fuel tax. The division also administers the Petroleum Release Remedial Action Act, and the International Fuel Tax Agreement.

The division's function is to oversee all motor fuels tax activities, collect motor fuels tax revenues, and inform the public of the requirements for compliance with Nebraska's motor fuels tax laws. Specific duties include audits of licensees, field investigations, and development of necessary forms, regulations and legislative proposals.

Property Tax

The Property Tax Division supervises and assists in county administration of property tax laws involving valuation, equalization, and taxation.

The Appraisal Section assists counties in uniformly valuing real property. This section monitors valuation ensuring compliance with construction cost manuals, acceptable market analysis and depreciation studies, and Nebraska Agricultural Land Value data. The section makes recommendations to counties for intra-county equalization and develops information for the division's recommendations to the State Board of Equalization and Assessment for inter-county equalization. The Appraisal Section also develops the Agricultural Land Valuation Manual. Educational services and assistance in monitoring the activities of private appraisal firms are provided to county assessors.

The Property Tax Administration Section performs research, drafts and reviews legislative proposals, and develops necessary administrative reports, forms, directives, reference manuals, and regulations consistent with statutory requirements. The section provides technical data processing services to counties, coordinates processing of homestead exemptions, administers the documentary stamp tax, prepares schedules of motor vehicle valuations, and administers the county assessor examination. This section is also responsible for valuation of centrally assessed property such as railroads and public service companies, railcar companies, and air carriers. Central assessment activities include appraisal, distribution to counties of the value of railroad and public service companies, and tax collection on railcar companies and air carriers.

The agricultural sales tax refund program is also administered by this section. It involves the processing of refund claims for sales tax paid on agricultural equipment, verification of claims, and final approval of refunds. The Property Tax Division is also responsible for administrating the fertilizer fee refund. In order to comply with changes in the constitution and tax laws, the Property Tax Administration Section has developed instructions and educational materials, and is providing assistance to counties and taxpayers in the implementation of Nebraska's specific net book method for valuing tangible depreciable personal property.

Revenue Operations

The Revenue Operations Division is responsible for receiving and processing the monies and refunds for most tax programs administered by the Nebraska Department of Revenue. Specialized divisions, such as Motor Fuels, Charitable Gaming, and Lottery, each handle their own tax categories. The larger, broad-based tax programs, such as sales tax and income tax, have all tax applications, returns, reports, and claims processed by the Revenue Operations Division.

The division is organized into seven functional sections. These are Initial Operations, Clearance, Teleprocessing, Post Processing, Correspondence Refund Claims, and Procedures. All tax returns flow through an established processing cycle which utilizes the functions of each of the sections.

The Initial Operations Section receives all incoming documents through the mail or other receiving areas. Mail is removed from the envelopes and is sorted, batched, and validated for remittances. Checks are microfilmed, endorsed, and sent to the Finance Division for accounting and deposit. Most mail received by the department flows through this section.

Tax returns are sent to the Clearance Section where they are reviewed and edited for processing. Problems are resolved through internal research or communication with the taxpayer.

After review, the tax returns and documents are routed to Teleprocessing where detailed information

from each return is entered into the taxpayer's computerized account. Data is merged with preliminary data entered at the validation function to create a complete computerized record of each return received.

From data entry in Teleprocessing, the returns are sent to the Post Processing Section where errors are caught and resolved through computerized balance and edit procedures and journal programs. Errors are detected by staff and corrected using on-line video display terminals. These corrections may result in the issuance of notices of balance dues, or changes in refunds. After the errors have been resolved to the individual accounts, the returns are microfilmed for later retrieval, if necessary, and archival purposes. A computerized return indexing system is updated with location data if the document needs to be retrieved at a later date. After microfilming, the returns are transferred to a long-term storage site and, eventually, destroyed according to a specified retention schedule.

The Correspondence Section answers inquiries from taxpayers concerning their accounts. The Refund Claim Section handles refund requests outside the normal processing cycle. Accounts are checked to ensure that refunds claimed are correct and comply with state statutes or regulations. The Procedures Section reviews processing output, performs specialized processing functions, and assists in developing divisional training programs.

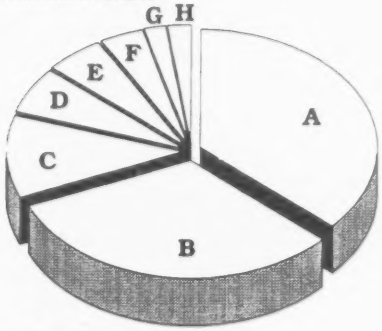
1992 Revenue Review

In 1992, 90.8 percent of all tax revenue collected by the State of Nebraska was collected by the Nebraska Department of Revenue. Tax collections for the year were $1,859.5 million, an increase of $76 million or 4.3 percent above 1991. The receipts from permits, fees, and licenses collected by the Department were $1.2 million, an increase of 5.5 percent from the previous year.

More than three-quarters of the Department's net tax receipts in 1992 were from state sales tax and income taxes. Net individual income tax receipts increased $34.9 million to $681.3 million in 1992, an increase of 5.4 percent from 1991. Net receipts from corporation income tax were $100 million in 1992, up $5.1 million or 5.4 percent from 1991. Net state sales and use tax receipts for 1992 totaled $672.1 million, an increase of $26.8 million or 4.2 percent above 1991. Sales tax receipts included $74.1 million of sales tax on motor vehicles.

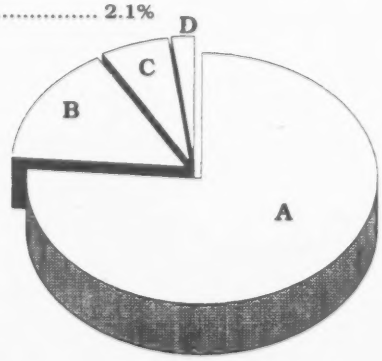
Sources of Revenue

A	Individual Income Tax	36.6%
B	State Sales and Use Tax	32.1%
C	Motor Fuels Taxes	11.3%
D	City Sales Tax	6.4%
E	Corporation Income Tax	5.4%
F	Sales Tax on Motor Vehicles	4.0%
G	Cigarette Tax	2.0%
H	Other Collections	2.2%



Distribution of Revenue

A	General Fund	76.2%
B	Highway and Road Funds*	15.3%
C	Local Governments	6.4%
D	Other Funds	2.1%



* Includes the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund

The largest share of tax revenue is deposited in the State General Fund. General Fund revenue sources accounted for 76.2 percent of the total revenue collected by the Department of Revenue in 1992. Sales and income taxes are the primary sources of General Fund revenue.

Motor fuels taxes and sales tax on motor vehicles are deposited in state highway funds. Revenue deposited in the Highway Trust Fund, Highway Allocation Fund, and the Highway Cash Fund accounted for 15.3 percent of revenue collections.

In 1992, 6.4 percent of revenue collections were distributed to local governments. City sales tax and county lodging tax are collected by the Nebraska Department of Revenue and distributed directly to cities and counties.

Revenue deposited in other governmental funds accounted for the remaining 2.1 percent of collections.

The major state revenue sources are described beginning on page 9. The descriptions include the basis and current tax rate, due dates of reports and payments, administering agencies or officials, and the manner of distribution of each tax or fee.

1992 Revenue Legislation

The following is a summary of the legislation passed by the 1992 Legislature which relates to taxes collected by the Nebraska Department of Revenue.

LB 718 The placement of bets electronically from an off track location or by telephone was authorized. Both forms of wagering will be subject to the pari-mutuel wagering tax.

An additional tax of one-half percent is imposed on wagers placed by telephone.

LB 719A Beginning April 1, 1992, a $4.00 per ton fee was imposed on all retail sales of fertilizer sold in Nebraska for use in agriculture and which is applied to land or crops. The following materials are not subject to the fee: (1) agricultural liming materials and soil conditioners; (2) purchases of fertilizers in prepackaged quantities less than ten pounds; and (3) water and other carriers added by the retailer included in the weight, provided they are separately stated on the customer invoice.

All fertilizers delivered on or after July 1, 1992, are subject to the fee, regardless of when they were ordered. Sales for nonagricultural use such as lawn maintenance are not subject to the fertilizer fee.

LB 754 Manufacturers of ethyl tertiary butyl ether (ETBE) are allowed a per-gallon income tax credit for

ETBE exported to another state. The credit can be used by either the producer or its parent or subsidiary. This new credit is effective for tax year 1992.

LB 982 State warrants issued on or after October 1, 1992 will expire after one year. The previous time period was two years.

LB 1004 This bill changes the method for calculating estate tax and enacts a generation-skipping transfer tax.

Estate Tax Calculation

Estate tax is now calculated using one of two methods, with the Nebraska estate tax being the greater of the two amounts. The tax is based on either the existing provisions of the total federal credit less all amounts paid to another state or political subdivision, or on a new provision that calculates the share of federal credit, based on the proportion of transferred property located in this state, less inheritance taxes paid in Nebraska. This provision is effective July 15, 1992.

Generation-Skipping Transfer Tax

A generation-skipping transfer tax was enacted and became effective July 15, 1992. Where a federal generation-skipping transfer tax occurs, a computation must be made for Nebraska. The transfer tax is based on the federal credit using the same computations as the estate tax. The generation-skipping transfer tax and the estate tax will be reported on the same return.

LB 1013 This bill makes a number of changes to the motor fuels tax laws. The following is a list of changes and effective dates for each tax program.

Motor Vehicle Fuels Tax

January 1, 1992:

- Allows the department to refund motor vehicle fuels tax paid on fuel which was destroyed and to refund an overpayment of taxes.
- Allows motor vehicle fuels to be purchased tax free on a Nebraska Indian reservation if the purchaser is a Native American who resides on a Nebraska reservation.

February 1, 1992:

- Clarifies that licensed purchasers of nonhighway use fuels (tax credit gasoline) must have at least one storage facility with capacity of 40 or more gallons.

July 1, 1992:

- Requires a $10 license fee for importers of motor vehicle fuels.
- Requires a reinstatement fee of $100 for any permit or license reissued to the same person within three years of the date of revocation.
- Provides for a $1,000 penalty for unlawful use of tax credit gasoline or nonhighway use fuels.

January 1, 1993:

- Provides for administrative penalties when gasohol does not meet the required gasoline/ethanol blend.

Special Fuels Tax

January 1, 1992:

- Requires special fuels tax to be paid at the time the special fuels importer sells the fuel unless an exemption applies.
- Changes exempt purchases of special fuels to include nonhighway use.
- Allows a purchaser of special fuels to issue a Special Fuels Certificate of Exemption if 80 percent or more of a specific type of fuel is used for exempt purposes.
- Provides for an administrative penalty of $1,000 for unlawfully issuing an exemption certificate.
- Requires that the Nebraska Special Fuels Tax Certificate of Exemption be renewed annually.
- Allows the department to refund special fuels tax paid on fuel which was destroyed and to refund an overpayment of taxes.
- Allows special fuels to be purchased tax free on a Nebraska Indian reservation if the purchaser is a Native American who resides on a Nebraska reservation.
- Specifies that special fuels used in the operation of nonhighway use equipment may be purchased tax free if the fuel is placed directly into the supply tank of an engine not connected to the main supply tank of a licensable motor vehicle.

July 1, 1992:

- Requires a reinstatement fee of $100 for any permit or license reissued to the same person within three years of the date of revocation.

Aircraft Fuels Tax

January 1, 1992:

- Allows the department to refund aircraft fuels tax paid on fuel which was destroyed and to refund an overpayment of taxes.

July 1, 1992:

- Requires a $10 license fee for importers of motor vehicle fuels.
- Requires a reinstatement fee of $100 for any permit or license reissued to the same person within three years of the date of revocation.

Interstate Motor Carriers and International Fuel Tax Agreement (IFTA)

- Increases fuel trip permits to $20.

LB 1063 This bill provides for a refund of sales or use tax for depreciable agricultural machinery and equip-

ment purchased or leased on or after January 1, 1992, for use in commercial agriculture.

The bill also changes the collection fee allowed on the sales tax, lodging tax, tobacco products tax, and the fertilizer fee. Effective October 1, 1992 the collection fee is two and one-half percent of the first $3,000 of tax collected, and one-half percent of the amount over $3,000.

LB 1063 as amended by LB 719A This bill changes the credit for in lieu of intangible tax for insurance companies to allow a credit for premium tax and assessments paid under sections 77-908 and 81-523. Additional assessments for pools (such as the Comprehensive Health Insurance Pool) which are paid by insurance companies are not assessed under the above sections and will not reduce income tax liability. This change was effective April 16, 1992.

LB 1257 The termination date of the litter fee program was extended from October 1, 1992 to October 1, 2002.

All other provisions of the program remain the same.

LB 1, Fourth Special Session, 1992

In response to actions by the Nebraska Supreme Court which invalidated certain provisions of LB 829 (1991 Legislative session), the Legislature passed LB 1 in the November 1992 special session. LB 1 enacts provisions similar to the revenue raising sections of LB 829 that were ordered to be refunded for 1991.

Energy Source Exemption

The energy source sales tax exemption is temporarily repealed on all sales and purchases of energy for use directly in manufacturing, processing, or refining of tangible personal property, in the generation of electricity, or by any for-profit hospital for the period April 1, 1993 through March 31, 1994. Each location has a limit of $100,000 of additional state sales tax due on energy sources.

Depreciation Surcharge and Corporate Surtax

For tax year 1992, a depreciation surcharge is imposed on all depreciation of tangible personal property. The surcharge is the same as it was for 1991: two percent of the federal depreciation claimed, except for motor vehicle depreciation. A corporate surtax of 1.17 percent of taxable income over $200,000 is also due for tax year 1992.

Collection Fee

For the period April 1, 1993 through March 31, 1994 the collection fee allowed on the sales tax, lodging tax, tobacco products tax, and the fertilizer fee will be three fourths of one percent of the first $2,000 collected, and one-fourth of one percent of the amount over $2,000.

Agricultural Machinery and Equipment Exemption

Effective January 1, 1993, agricultural machinery and equipment are exempt from sales tax rather than qualifying for a sales tax refund. In order to qualify for the exemption, eligible taxpayers must file a Nebraska Sales and Use Tax Exemption Certificate with the retailer from whom the equipment was purchased, leased or rented.

Fertilizer Fee

The fertilizer fee was reduced from $4.00 per ton to $3.00 per ton for the period April 1, 1992 through April 30, 1993. The fee will return to $4.00 per ton on May 1, 1993. Any purchaser who paid the original fee of $4.00 per ton prior to May 1, 1993 may apply for a refund of $1.00 per ton.

Interest Rate Changes

LB 1 reduces the interest rate on delinquent state taxes and refunds from 14 percent to 7 percent for interest accruing on or after January 1, 1993. The interest rate may change on January 1 of every odd-numbered year, according to a statutory formula.

Statistical Tables

Table 1 - 1991 State Tax Revenue Per Capita

The per capita state tax revenue of each of the states is reported in table 1. The figures include state taxes only. Local taxes are not included.

Table 2 - Total Personal Income and Per Capita Personal Income by County

Table 2 reports total personal income by county for 1990 and 1991. Each county's per capita personal income and corresponding state rank are also reported for 1991.

Graphs of per capita income and total personal income in Nebraska for selected years from 1950 to 1991 are shown on page 17.

Table 3 - State Funds Distributed to Local Government Subdivisions

A summary of state funds distributed under the various aid programs funded from state revenue is reported in table 3. The funds were distributed during fiscal year 1991-92.

Table 4 - Chronology of Nebraska Income Tax and Sales Tax Rates

Nebraska income tax and sales tax rates from 1967 to 1992 are reported in table 4.

Nebraska Revenue Sources

Source:	**Sales and Use Tax**
Basis and Rate:	The tax rate is 5 percent of the gross receipts from sales of tangible personal property and certain taxable services. (Additional local option taxes of 1.5, 1, or 1.5 percent may be approved by local voters.)
Due Date:	Reports and payments are due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	State sales tax on motor vehicles, trailers, and semitrailers is deposited in the Highway Trust Fund. All other state sales tax is deposited in the General Fund.

Source:	**Income Tax**
Basis and Rate:	For individuals, the rates are 2.37, 3.63, 5.62, and 6.92 percent of Nebraska taxable income, using the 1987 federal brackets. The top rate, 6.92 percent, applies to the top two federal brackets. The corporation income tax rate is 5.58 percent of the first $50,000 of Nebraska taxable income and 7.81 percent of income over $50,000. The financial institutions tax rate is 47 cents per $1,000 of average deposits, limited by the institution's net financial income multiplied by 3.81 percent.
Due Date:	Returns and payments are due on the federal return and payment dates. Withholding returns and payments are due the last day of the month for each preceding quarterly reporting period and the 15th day of the month for each preceding monthly reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Source:	**Motor Fuels Tax**
Basis and Rate:	The motor vehicle fuels and special fuels basic tax rate is 12.5 cents per gallon. Added to the basic motor fuels tax rate is the variable excise tax rate. Effective January 1, 1992, the variable excise tax rate was 15.4 percent of the statewide average cost of motor fuels purchased by the State of Nebraska. The rate increased July 1, 1992, to 16.4 percent. Through December 31, 1992, the gasohol tax rate is 2 cents per gallon less than the motor vehicle fuels not containing an ethanol blend. Effective January 1, 1993, the gasohol tax rate is the same as the motor vehicle fuels tax rate. The motor fuels, gasohol, and variable tax rates respectively for 1992 by quarter are as follows: January through March 23.8, 21.8, 11.3; April through June 21.7, 19.7, 9.2; July through September 23.6, 21.6, 11.1; October through December 24.0, 22.0, 11.5.
Due Date:	Interstate motor carrier reports and payments are due the last day of each month for the preceding quarterly period. All other returns and payments are due on the 20th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Two cents per gallon of all motor fuels is deposited in the Highway Allocation Fund. The variable excise tax portion is deposited in the Highway Cash Fund. The remainder is deposited in the Highway Trust Fund.

Source:	**Petroleum Release Remedial Action Fee**
Basis and Rate:	The fee is 0.3 cents per gallon on gasoline and gasohol and 0.1 cents per gallon on other petroleum products. The fee amount doubles if the Petroleum Release Remedial Action Cash Fund balance falls below $2 million.
Due Date:	Reports and payments are due on the 20th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	An amount not exceeding $28,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.

Source:	**Aircraft Fuels Tax**
Basis and Rate:	Aircraft fuels for taxing purposes consist of aviation gasoline which is taxed at 5 cents per gallon and aviation jet fuel which is taxed at 3 cents per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.
Due Date:	Returns and payments are due on the 20th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Department of Aeronautics Cash Fund.
Source:	**Cigarette Tax**
Basis and Rate:	The cigarette tax rate is 27 cents on packages containing 20 or fewer cigarettes and 33.75 cents on packages containing 25 cigarettes. The basic rate is 1.35 cents per cigarette.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	The cigarette tax is distributed as follows: General Fund, 16 cents reduced by $4,500,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund; Outdoor Recreation Development Cash Fund, 1 cent; Department of Health Cash Fund, 1 cent; University Facility Improvement Fund, 0.5 cents but not less than $695,178; State College Facilities Improvement Fund, 1.5 cents but not less than $1,857,213; University Buildings Renovation and Land Acquisition Fund, $1,765,153; State Colleges Buildings Renovation and Land Acquisition Fund, $361,222; University Facilities Construction Fund, 4 cents but not less than $4,414,000. Any remaining balance shall be deposited in the Nebraska Capital Construction Fund.
Source:	**Tobacco Products Tax**
Basis and Rate:	The tax is imposed on the first owner of tobacco products imported, manufactured or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared as to be suitable for chewing or smoking. The tax rate is 15 percent of the net invoice price of the tobacco products.
Due Date:	Reports are due the tenth of each month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Tobacco Products Administration Cash Fund
Source:	**Alcoholic Beverages Tax**
Basis and Rate:	Excise tax rates on alcoholic beverages are as follows: beer, 23 cents per gallon; wines containing 14 percent or less alcohol, 75 cents per gallon; wine and other dilute alcoholic beverages containing more that 14 percent alcohol, except for wines produced in farm wineries, $1.35 per gallon; wine produced in farm wineries, 5 cents per gallon; alcohol and spirits, $3.00 per gallon.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	State Liquor Commission
Distribution:	The excise tax is deposited in the General Fund. License fees are deposited in the Temporary School Fund.
Source:	**Severance and Conservation Tax**
Basis and Rate:	The severance tax is based on the value of oil and gas severed. The rate is 2 percent for stripper wells, 3 percent for non-stripper wells, and 3 percent for natural gas. The conservation rate is .35 percent on the value of oil and gas severed.
Due Date:	Reports and payments are due the last day of each month for the preceding month in which resources were severed.
Administered by:	Nebraska Department of Revenue
Distribution:	Tax on gas or oil severed from public school lands is deposited in the Permanent School Fund. For all other lands, 1 percent of the gross tax receipts is deposited in the Severance Tax Administration Fund, up to $250,000 may be appropriated to the State Energy Office Cash Fund, up to $30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is deposited in the Permanent School Fund. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Source:	**Uranium Severance Tax**
Basis and Rate:	The tax is levied on the value of the uranium severed from the soil of Nebraska. A $5,000,000 exemption is allowed before the tax is applied. The tax rate is 2 percent of the value of the uranium produced each year in excess of $5,000,000 gross value.
Due Date:	Reports and payments are due the last day of each month for the preceding month in which uranium was severed.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Source:	**Pari-mutuel Wagering Tax**
Basis and Rate:	No tax is imposed for meets conducted on Nebraska State Fairground property. For all other meets, amounts wagered over $10,000,000 but less than or equal to $80,000,000 are taxed at a rate of 2.5 percent. Amounts in excess of $80,000,000 are taxed at a rate of 5 percent. A tax credit equal to 2 percent of the first taxable $70,000,000 is allowed for capital improvements and maintenance. Effective April 15, 1992, an additional tax of one-half percent is imposed on wagers placed by telephone.
Due Date:	Reports are due the next-to-the-last business day of each month during each race meeting.
Administered by:	The tax is administered by the State Racing Commission, and verified by the Nebraska Department of Revenue.
Distribution:	The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Source:	**Documentary Stamp Tax**
Basis and Rate:	Deeds are taxed at the rate of $1.50 per $1,000 of value or fraction thereof.
Due Date:	Stamps are affixed prior to recording.
Administered by:	The tax is collected by the County Register of Deeds then remitted to the Nebraska Department of Revenue.
Distribution:	Counties retain 33 1/3 percent of the tax. The remainder is deposited in the General Fund.

Source:	**Insurance Premium Tax**
Basis and Rate:	For all domestic and foreign companies (except fraternal beneficiary associations) the tax rate is 1 percent of the gross amount of direct writing premiums for business done in Nebraska, except that for group sickness and accident insurance the rate is .5 percent
Due Date:	Payments are due March 1. Quarterly prepayments of premium tax by all insurers with net tax liability for the previous tax year equal to or greater than $4,000 are due April 15, June 15, and September 15. The tax paid must equal 25 percent of total tax paid for the preceding taxable year or 80 percent of the actual tax due for the current taxable year.
Administered by:	Department of Insurance
Distribution:	Fifty percent of the tax is deposited in the General Fund. Fifty percent is deposited in the Insurance Tax Fund of which 10 percent is distributed to counties, 30 percent to incorporated municipalities, and 60 percent to school districts.

Source:	**Motor Vehicle Registration Fee**
Basis and Rate:	The fee is imposed on new and renewal registrations of motor vehicles, trailers, and semitrailers. The fee varies depending on the type of vehicle registered. In addition to the registration fee, there is a $1.50 charge for each vehicle registration, a $1.00 issuance fee for each registration of a motor vehicle for a Nebraska resident, and a $5.00 issuance fee for each registration of a motor vehicle of a nonresident.
Due Date:	For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due January 1.
Administered by:	Fees are collected by the county treasurers, then remitted to Department of Motor Vehicles.
Distribution:	The $1.00 issuance fee is retained by the counties. The $1.50 charge per registration is deposited in the Recreation Road Fund. All other fees are deposited in the Highway Trust Fund.

Source: **Corporate Organization and Qualification Fees**

Basis and Rate: A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation in order to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock.

Out-of-state corporations pay a $100 filing fee plus miscellaneous charges to qualify to do business in Nebraska. A filing fee applies to nonprofit corporations and limited partnerships. A fee is also charged for filing of amendments to the articles of incorporation. In addition to the filing fee, a $3.00 per page recording fee applies to all documents filed.

Due Date: For domestic corporations, fees are due at times of incorporation or increase of capital stock. For foreign corporations, fees are due at time of qualification, domestication, or increase of capital stock. For limited partnerships, fees are due at times of incorporation or organization.

Administered by: Secretary of State

Distribution: General Fund

Source: **Corporation Occupation Tax**

Basis and Rate: The tax is graduated from $13 for corporations with $10,000 or less domestic paid up stock, to $11,995 for corporations with over $100,000,000 capital stock. The tax for foreign corporations is graduated from $26 for corporations with $10,000 or less of foreign capital employed in Nebraska, to $15,000 for corporations with over $20,000,000 of foreign capital.

Due Date: Reports and payments are due January 1.

Administered by: Secretary of State

Distribution: General Fund

Source: **Fire Marshal Tax**

Basis and Rate: Gross premiums and assessments received for fire insurance, less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay .75 percent; domestic mutual companies and assessment associations pay .375 percent.

Due Date: Payments are due March 1.

Administered by: Department of Insurance

Distribution: Fire Insurance Tax Fund

Source: **Transfer Tax (Estate and Generation-Skipping Transfer Tax)**

Basis and Rate: The transfer tax is comprised of an estate tax and a generation-skipping transfer tax. The estate tax applies to filers of Federal Form 706, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death. The generation-skipping transfer tax applies to transfers that allow a federal generation-skipping transfer tax credit for state transfer taxes paid. The computation of both taxes is essentially the same. For estates of persons dying on or after July 15, 1992, the tax is the amount by which the maximum state tax credit allowance exceeds the lesser of (1) the total amount of all taxes paid to any state or U.S. possession or, (2) the sum of the amount of Nebraska inheritance paid and the amount determined by multiplying the maximum state tax credit allowance by the percentage of the gross value of the transferred property not situated in Nebraska over the gross value of the transferred property.

For estates of persons dying before July 15, 1992, the tax is the amount by which available federal credit for state death taxes exceeds inheritance taxes paid to all states and local governments.

Due Date: Estate tax is due 12 months after the death of the decedent. Generation-skipping transfer tax is due on the due date for filing the related federal return.

Administered by: Nebraska Department of Revenue

Distribution: General Fund

Source:	**Mechanical Amusement Devices Tax**
Basis and Rate:	A license fee and occupation tax are imposed on distributors and operators of mechanical amusement devices, such as coin operated video games. The distributor's license fee is $250 per year. The operator's license is $250 per year if five or more devices are operated. An operator with fewer than five devices pays $20 per device. A distributor-operator is subject to both the distributor and the operator license fees. The occupation tax is $35 per device placed in service as of July 1 and $15 for devices placed in service after January 1.
Due Date:	Payments are due July 1.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Source:	**Litter Fee**
Basis and Rate:	The fee is 0.015 percent of the gross proceeds derived from sales of specified products for businesses with more than $350,000 total sales of products subject to the litter fee.
Due Date:	Payments are due October 1.
Administered by:	Nebraska Department of Revenue
Distribution:	Nebraska Litter Reduction and Recycling Fund

Source:	**Lodging Tax**
Basis and Rate:	The state tax rate is 1 percent of the gross receipts from charges for hotel occupancy. Counties may adopt a tax of .5, 1, 1.5 or 2 percent. Counties with a population of more than 300,000 inhabitants may adopt an additional tax of up to 2 percent.
Due Date:	Reports and payments are due the 25th day of the month for each preceding monthly reporting period.
Administered by:	Nebraska Department of Revenue
Distribution:	The state lodging tax is deposited in the State Visitors' Promotion Cash Fund. The optional county tax is returned to the counties.

Source:	**Charitable Gaming Taxes**
Basis and Rate:	The tax on bingo is 6 percent of gross receipts from each bingo occasion. The tax on pickle cards is 10 percent of the definite profit of each pickle card unit sold by a licensed distributor. The tax on county/city lotteries is 2 percent of the gross proceeds of each lottery. The tax on lotteries and raffles conducted by nonprofit organizations is 2 percent of the gross proceeds of each lottery with gross proceeds of more than $1,000 or raffle with gross proceeds of more than $5,000.
Due Date:	For organizations conducting bingo, a lottery, or a raffle, and for cities, counties or villages conducting a lottery, reports and payments are due the last day of the month for the preceding quarterly period. For pickle card distributors, reports and payments are due the last day of the month for the preceding monthly period.
Administered by:	Nebraska Department of Revenue
Distribution:	Forty percent of the tax is deposited in the Charitable Gaming Operations Fund. The remainder is deposited in the General Fund.

Source:	**Marijuana and Controlled Substances Tax**
Basis and Rate:	The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: for marijuana, $100 per ounce or portion of an ounce; for controlled substances by weight, $150 per gram or portion thereof; and for controlled substances not sold by weight, $500 per each 50-dosage unit or portion of a unit.
Due Date:	The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.
Administered by:	Nebraska Department of Revenue
Distribution:	Five percent of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund. Of the remaining proceeds, 50 percent is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county. All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug and Education Cash Fund.

Source:	**Tire Fee**
Basis and Rate:	Effective October 1, 1990, a fee of $1.00 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously owned vehicle. Tires sold specifically for off-road use and recapped or regrooved tires are not subject to the fee.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	Waste Reduction and Recycling Incentive Fund

Source:	**Waste Reduction and Recycling Fee**
Basis and Rate:	Effective July 1, 1991, an annual fee is imposed on all businesses making taxable sales of over $30,000. The fee is $25 for businesses with taxable retail sales of at least $30,000 and not more than $199,000. The fee for businesses with retail sales of more than $199,000 is $50.
Due Date:	Reports and payments are due October 1.
Administered by:	Nebraska Department of Revenue
Distribution:	Waste Reduction and Recycling Incentive Fund

Source:	**Fertilizer Fee**
Basis and Rate:	The fee is imposed on the gross tonnage of all commercial fertilizers sold, used or consumed in Nebraska for use in agriculture. If the sale is subject to sales tax such as the sale of fertilizers for lawn maintenance, the fee does not apply. The fee is $3.00 per ton for the period April 1, 1992 through April 30, 1993. Beginning May 1, 1993 the fee increases to $4.00 per ton.
Due Date:	Reports and payments are due the 25th of each month for the preceding month.
Administered by:	Nebraska Department of Revenue
Distribution:	General Fund

Miscellaneous State Taxes and Other Revenues

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of revenue is interest on the investment of state funds.

1991 State Tax Revenue per Capita

Rank & State	
1	Alaska 3,168.65
2	Hawaii 2,325.24
3	Delaware 1,713.96
4	Massachusetts 1,615.01
5	Washington 1,592.17
6	Minnesota 1,590.86
7	New York 1,567.16
8	Connecticut 1,514.23
9	New Jersey 1,500.60
10	California 1,477.10
11	Wisconsin 1,416.09
12	Wyoming 1,385.77
13	Kentucky 1,358.25
14	New Mexico 1,347.34
15	Maryland 1,317.17
16	Nevada 1,310.44
17	West Virgina 1,292.69
18	Maine 1,261.73
19	Arizona 1,256.20
20	Rhode Island 1,251.65
21	Iowa 1,233.44
22	Oklahoma 1,216.37
23	Vermont 1,207.26
24	North Dakota 1,189.06
25	Michigan 1,185.22
26	North Carolina 1,165.21
27	Idaho 1,159.39
28	Illinois 1,151.48
29	Kansas 1,120.81
30	**Nebraska 1,109.46**
31	South Carolina 1,104.84
32	Indiana 1,102.03
33	Virginia 1,090.10
34	Pennsylvania 1,088.65
35	Georgia 1,080.25
36	Ohio 1,056.37
37	Utah 1,051.31
38	Oregon 1,036.90
39	Florida 1,036.68
40	Louisiana 1,013.52
41	Montana 1,011.98
42	Arkansas 997.51
43	Missouri 968.67
44	Alabama 964.19
45	Colorado 951.68
46	Mississippi 949.40
47	Texas 923.22
48	Tennessee 870.30
49	South Dakota 751.42
50	New Hampshire ..565.27

All State Average - $1,234.45

Source: State tax collections in 1991, Bureau of the Census.
Note: State taxes only - does not include local taxes.

This table contains the same information as Table 1 in the 1991 Annual Report. At the time this report was published, 1992 per capita state tax revenue data had not been released by the Census Bureau.

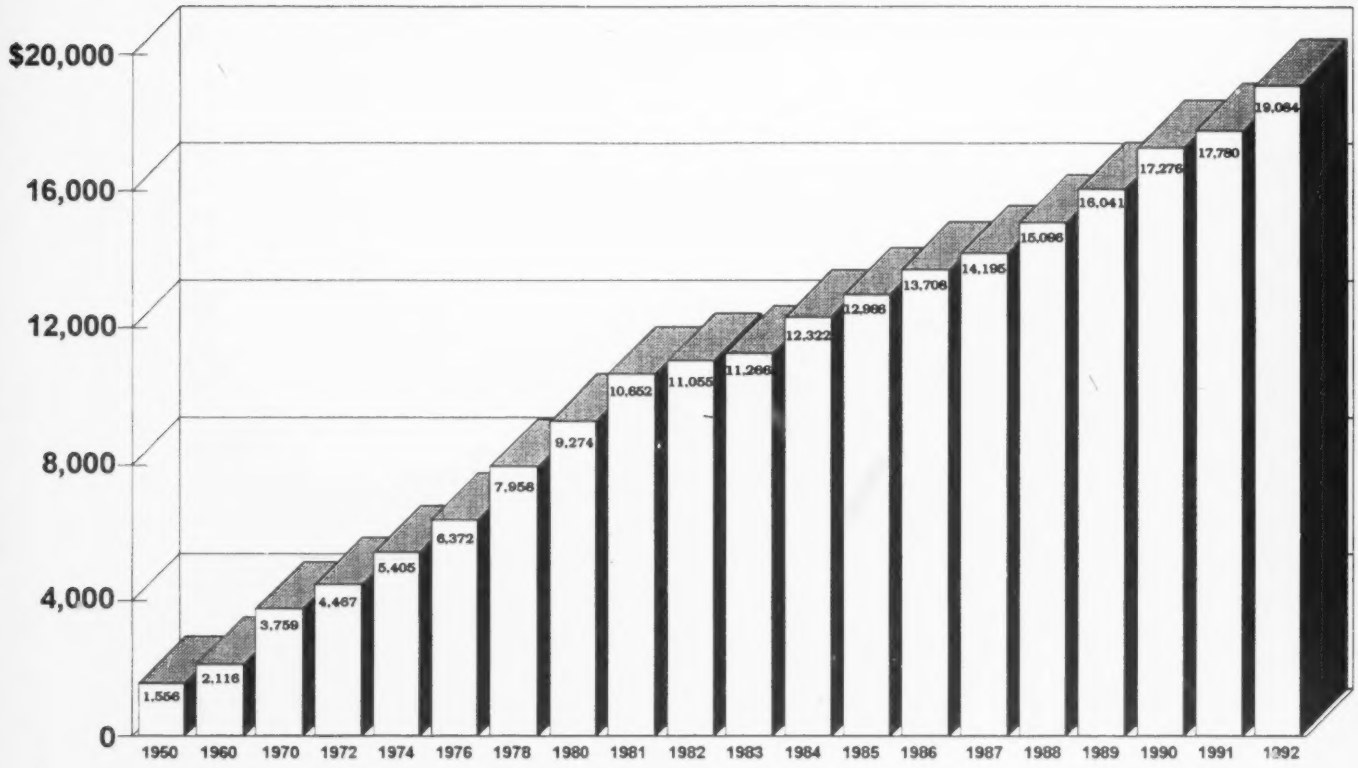
Table 2

Comparison of 1990 and 1991 Total Personal Income and 1991 per Capita Personal Income by County

Counties	1991 Total Personal Income (In Millions)	1990 Total Personal Income (In Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank in State
Adams	$ 518	$ 502	3.1	$17,379	30
Antelope	117	116	0.8	14,758	80
Arthur	8	8	(2.6)	18,689	18
Banner	13	15	(15.2)	15,717	66
Blaine	12	12	(2.6)	17,478	29
Boone	111	111	0.4	16,725	38
Box Butte	238	237	0.2	18,187	21
Boyd	44	45	(2.3)	15,931	60
Brown	64	63	2.6	17,540	28
Buffalo	566	542	4.4	14,891	76
Burt	124	119	4.1	15,908	62
Butler	146	145	0.8	16,901	36
Cass	358	342	4.6	16,515	44
Cedar	138	137	1.0	13,683	88
Chase	76	77	(1.2)	17,374	31
Cherry	96	102	(6.4)	15,211	72
Cheyenne	179	170	5.2	19,045	14
Clay	134	132	1.1	18,878	15
Colfax	150	141	6.4	16,248	51
Cuming	199	186	6.9	19,831	9
Custer	204	206	(1.0)	16,598	41
Dakota	267	255	4.7	15,769	64
Dawes	129	127	2.1	14,646	84
Dawson	370	334	10.7	17,834	25
Deuel	43	42	0.7	19,130	13
Dixon	97	93	4.7	15,575	68
Dodge	555	531	4.4	16,065	57
Douglas	8,622	8,270	4.2	20,388	8
Dundy	56	57	(1.6)	22,023	3
Fillmore	146	144	1.3	20,598	7
Franklin	60	61	(1.2)	15,256	71
Frontier	42	46	(8.3)	13,575	90
Furnas	97	96	0.5	17,016	35
Gage	389	381	2.0	17,121	34
Garden	49	50	(1.1)	20,730	6
Garfield	30	30	0.2	13,581	89
Gosper	36	37	(1.6)	18,156	22
Grant	11	12	(8.1)	14,875	77
Greeley	46	46	(1.7)	15,130	73
Hall	818	771	6.1	16,583	42
Hamilton	141	141	(0.1)	15,719	65
Harlan	61	62	(1.5)	16,201	53
Hayes	26	27	(4.7)	21,654	4
Hitchcock	53	57	(7.3)	14,346	86
Holt	184	187	(1.3)	14,663	82
Hooker	14	15	(1.3)	18,718	17
Howard	83	80	3.1	13,380	91
Jefferson	147	146	0.6	16,885	37
Johnson	69	70	(0.9)	14,662	83
Kearney	123	117	5.3	18,844	16
Keith	135	132	1.9	16,039	58
Keya Paha	19	20	(7.4)	18,484	19
Kimball	79	76	4.4	19,207	11
Knox	134	136	(1.7)	14,278	87
Lancaster	3,992	3,794	5.2	18,429	20
Lincoln	540	520	3.7	16,420	46
Logan	17	17	(2.7)	19,204	12
Loup	10	11	(6.5)	14,745	81
Madison	10	10	(6.7)	17,670	27
McPherson	525	501	4.8	16,015	59
Merrick	120	116	2.8	14,875	78
Morrill	104	99	5.1	19,519	10
Nance	70	69	1.5	16,302	50
Nemaha	142	133	6.2	17,762	26
Nuckolls	86	87	(1.2)	14,866	79
Otoe	228	224	1.8	15,930	61
Pawnee	50	52	(3.5)	14,908	75
Perkins	75	77	(1.8)	23,238	2
Phelps	207	194	7.0	21,054	5
Pierce	122	120	2.0	15,509	70
Platte	498	486	2.6	16,662	40
Polk	99	99	0.4	17,972	24
Red Willow	187	186	0.6	16,227	52
Richardson	154	151	2.1	15,572	69
Rock	31	33	(4.5)	15,626	67
Saline	204	200	1.9	16,171	55
Sarpy	1,741	1,645	5.8	16,439	45
Saunders	276	268	2.9	15,090	74
Scotts Bluff	608	571	6.5	16,712	39
Seward	250	244	2.5	16,095	56
Sheridan	108	109	(0.8)	16,192	54
Sherman	49	51	(3.2)	13,302	92
Sioux	25	27	(6.3)	16,550	43
Stanton	102	100	1.8	16,336	49
Thayer	115	114	1.0	17,282	33
Thomas	14	14	(0.2)	16,357	48
Thurston	81	78	3.7	11,509	93
Valley	80	83	(3.5)	15,816	63
Washington	290	279	3.8	17,373	32
Wayne	139	132	4.9	14,619	85
Webster	69	70	(1.0)	16,386	47
Wheeler	26	26	(0.9)	27,915	1
York	261	254	2.8	18,065	23
State Total	**$28,329**	**$27,302**	**3.8%**	**$17,780**	—

Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis.

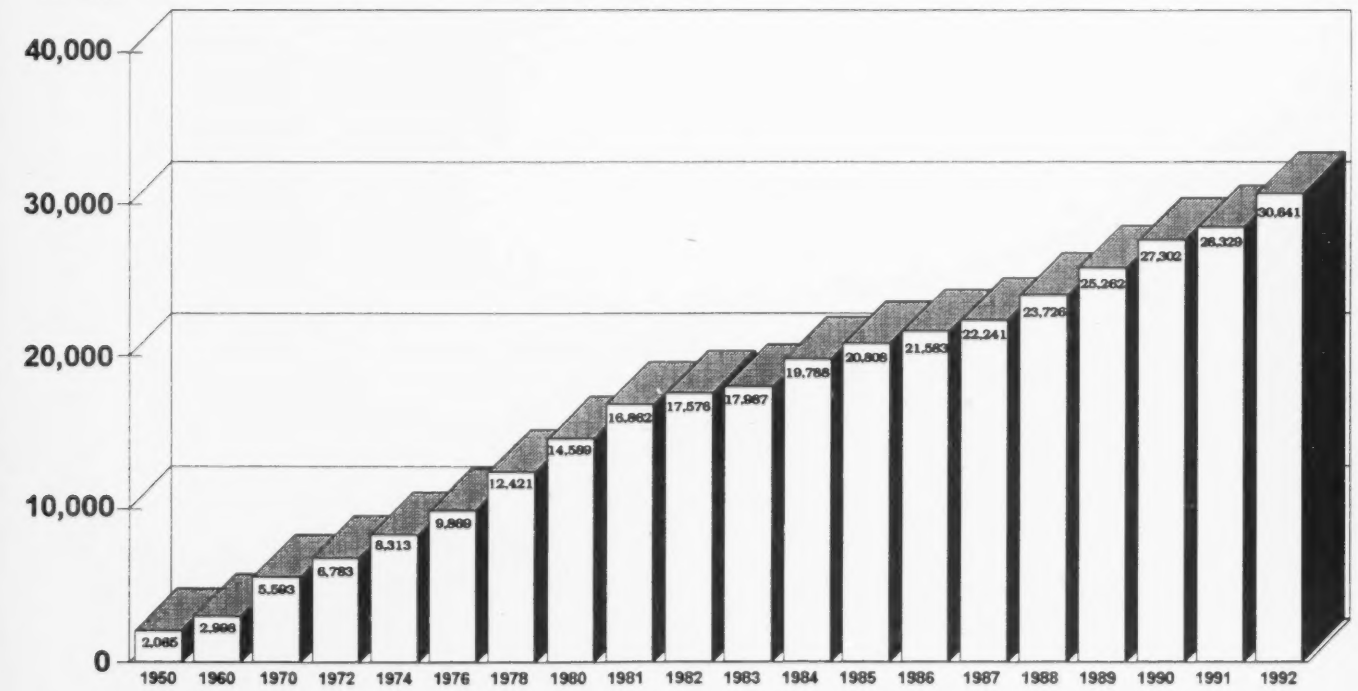
Per Capita Personal Income in Nebraska



1991, 1990, 1989, 1988, and 1987 figures have been revised. The 1992 figure is preliminary.

Total Personal Income in Nebraska

Millions of Dollars



1991, 1990, 1989, 1988, and 1987 figures have been revised. The 1992 figure is preliminary.

Source: Survey of Current Business, U.S. Department of Commerce, Bureau of Economic Analysis

Table 3

State Funds Distributed to Local Government Subdivisions for Fiscal Year 1991-92

Categories of State Aid	Distribution
Personal Property Tax Loss Payments	$ 64,041,198
Homestead Exemptions	29,266,372
Insurance Premium Distribution under LB 1114	18,657,322
Highway User Revenue Distribution	110,315,643
Aid to Natural Resource Districts LB 816	700,000
Aid to Municipalities	17,900,000
Aid to Counties	17,000,000
Aid to Technical Community Colleges	33,128,700
Annual Aid to Education	357,280,821
Special Education Payments	73,962,153
State Temporary School Fund	24,111,447
Construction Grants Program	1,518,722
Airports (Aviation Fuel Taxes)	1,394,881
Resources Development Fund	2,267,923
Municipal Infrastructure Redevelopment Fund	4,577,434
Total Distribution	**$756,122,616**

Table 4

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Income Tax Rate[1]	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2.5%	-0-
January 1, 1968[2]	10%	2%	10%	2.5%	7.00
January 1, 1969[2]	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2.5%	7.00
January 1, 1971	10%	2%	10%	2.5%	7.00
January 1, 1972	15%	3%	10%	2.5%	10.00
January 15, 1972	15%	3%	15%	2.5%	10.00
January 1, 1973[3]	13%	3.25%	15%	2.5%	10.00
July 1, 1973[3]	13%	3.25%	13%	2.5%	10.00
January 1, 1974	11%	2.75%	11%	2.5%	13.00
January 1, 1975[3]	12%	3% and 3.3%	10%	2.5%	16.00
May 5, 1975[3]	12%	3% and 3.3%	11%	2.5%	16.00
July 1, 1975[3]	12%	3% and 3.3%	13%	2.5%	16.00
January 1, 1976[3]	17%	4.25% and 4.675%	15%	2.5%	16.00
September 1, 1976[3]	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977[3]	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977[3]	18%	4.5% and 4.95%	18%	3.5%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980[3]	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982[3]	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	28.00
January 1, 1983[3]	20%	5% and 7%	19%	3.5%	21.00
July 1, 1983[4]	20%	5% and 7%	20%	4%	21.00
January 1, 1984[3]	19%	4.75% and 6.65%	20%	4%	-0-
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	-0-
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	-0-
January 1, 1985[3]	20%	5% and 7%	19%	3.5%	-0-
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	-0-
January 1, 1987	*	4.75% and 6.65%	19%	4%	-0-
March 1, 1987	*	4.75% and 6.65%	21%	4%	-0-
January 1, 1988[5]	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1989	*	4.75% and 6.65%	Table	4%	-0-
January 1, 1990[3]	*	5.17% and 7.24%	Table	4%	-0-
July 10, 1990	*	5.17% and 7.24%	Table	5%	-0-
January 1, 1991	*	5.58% and 7.81%	Table	5%	-0-
January 1, 1992[6]	*	5.58% and 7.81%	Table	5%	-0-

[1]The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first $25,000 of taxable income and 27.5% of the individual rate for the excess over $25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first $50,000 of taxable income and 35% of the individual rate for the excess over $50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 4.0 cents per $1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. The primary individual rate is the second tier of the individual rate structure which is 3.15%. The corporation rate on the first $50,000 of taxable income is 150.8% of the primary rate and 211% of the primary rate on the excess.

For tax year 1990, the financial institutions tax rate is 43 cents per $1,000 of average deposits, limited by the institutions net financial income multiplied by 3.53%. Beginning with tax year 1991, the tax rate is 47 cents and the limitation amount is 3.81%.

[2]The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

[3]The individual income tax rate was changed during the tax year.

[4]The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise $30 million.

[5]Effective for wages paid on or after January 1, 1988, tables and rate schedules published in the Nebraska Circular EN are used to determine the amount of withholding.

[6]For tax year 1992, a depreciation surcharge equal to two percent of all depreciation, except on motor vehicles, is payable with the income tax return. C corporations are also subject to a corporate surtax equaling 1.17 percent of all taxable income over $200,000.

***LB 773, 1987 Legislative Session, revised the Nebraska individual income tax. Beginning with tax year 1987, tax computations are based on Nebraska taxable income rather than federal tax liability. A schedule of the tax rates from 1987 to 1991 is shown on page 21.**

Income Tax

The Nebraska Revenue Act of 1967 established the income tax as a major state revenue source. The state income tax, which was first collected in 1968, includes individual, fiduciary, and corporation income taxes. Revenue from income tax is deposited in the General Fund.

Individual Income Tax

The Nebraska individual income tax is imposed on the entire income of every resident individual. A Nebraska full-year resident must file a Nebraska individual income tax return if he or she is required to file a federal return and report a federal liability. A state filing is also required if an individual has $5,000 or more of Nebraska adjustments to federal adjusted gross income, such as state and local bond interest. Nonresident and partial-year resident individuals are taxed on income that is derived from Nebraska sources.

Income tax is calculated as a percentage of Nebraska taxable income using a four-bracket, graduated rate schedule. Nebraska taxable income is determined by using federal adjusted gross income as the base, with Nebraska adjustments. Deductions are given for personal exemptions and the Nebraska standard deduction or federal itemized deductions, whichever is greater. The total of federal itemized deductions is reduced by the amount of state and local income taxes included in that figure. For 1992, the personal exemption is $1,360. The Nebraska standard deduction is the same as the federal standard deduction. Both refundable and nonrefundable credits are available to offset tax liability.

The following table details tax rates, income brackets, personal exemptions, and standard deductions used to determine individual income tax liability for tax years 1987 to 1992:

Year	Rate by Bracket No.				Personal Exemption	Standard Deduction Single/Joint
	1	2	3	4		
1987	2.00	3.15	5.00	5.90	$1,100	$2,530/3,740
1988	2.00	3.15	5.00	5.90	$1,130	$3,000/5,000
1989	2.00	3.10	4.80	5.90	$1,180	$3,100/5,200
1990	2.20	3.36	5.21	6.41	$1,230	$3,250/5,450
1991	2.37	3.63	5.62	6.92	$1,290	$3,400/5,700
1992	2.37	3.63	5.62	6.92	$1,360	$3,600/6,000

Bracket No.	Married, Filing Joint Returns	Heads of Households	Single Individuals
1	$ 0- 3,000	$ 0- 2,500	$ 0- 1,800
2	$ 3,000-28,000	$ 2,500-23,000	$ 1,800-16,800
3	$28,000-45,000	$23,000-38,000	$ 16,800-27,000
4	Over $45,000	Over $38,000	Over $27,000

Fiduciary Income Tax

The fiduciary income tax has two parts. If the estate or trust is set up as a conduit for income distribution to the beneficiaries, income is taxed at the entity level. Where income is retained by the estate or trust it is subject to tax on its Nebraska taxable income at fiduciary rates. The tax on fiduciaries is calculated using the same rates used to calculate individual income tax, however the income brackets are different. For tax years beginning in 1991, the income brackets and corresponding tax rates for fiduciary income tax are: $0-500, 2.37 percent; $500-4,700, 3.63 percent; $4,700-7,550, 5.62 percent; and over $7,500, 6.92 percent.

Corporation Income Tax

The Nebraska corporation income tax is imposed on the income of corporations engaged in business in Nebraska or having sources of income from Nebraska. The tax is calculated on Nebraska taxable income; that is, federal taxable income with Nebraska adjustments. Corporations operating as a unitary group must file a single combined return to report the income of the entire group. For corporations subject to tax in another state, the entire federal taxable income is apportioned to determine the amount of income attributable to sources within Nebraska.

Effective January 1, 1991, the corporation income tax rate is 5.58 percent of the first $50,000 of taxable income and 7.81 percent of the amount over $50,000. For tax year 1992 only, a corporate surtax of 1.17 percent of taxable income over $200,000 is also due.

Financial Institutions Tax

Financial institutions are not subject to corporate income tax, but rather pay a tax based on average deposits. Effective January 1, 1991, the tax rate is 47 cents per $1,000 of average deposits limited by the institution's net financial income multiplied by 3.81 percent.

Partnerships, S Corporations, and Fiduciaries

Partnerships, S corporations, and fiduciaries that distribute their income currently are not subject to state income tax at the entity level. Instead the income from the partnership, S corporation, or fiduciary is distributed to the partners, shareholders, or beneficiaries and reported on the individual or corporate tax return of the income recipient.

Depreciation Surcharge

For tax year 1992, a depreciation surcharge is imposed on all depreciation of tangible property, including both real and personal property, except depreciation taken on registered motor vehicles. The surcharge is two percent of the amount of depreciation.

The computation of the amount due and the final payment are made with the income tax or financial institutions tax return. Individuals and corporations who included the surcharge calculation with their 1991 tax returns and paid the surcharge received a credit for that amount on their 1992 return. The 1991 surcharge was invalidated due to action by the Nebraska Supreme Court.

Tax Credits

Refunds of tax paid on the purchase of nonhighway use motor vehicle fuels are processed as refundable Nebraska income tax credits. Corporations, fiduciaries, and individuals that hold permits to buy nonhighway use motor vehicle fuels qualify for this credit.

Nonrefundable credits available for all income tax programs include the Community Development Assistance Act credit and Form 3800N credit. Form 3800N is used to compute the amount of credit allowed under the Employment Expansion and Investment Incentive Act.

A nonrefundable credit is available to resident individual income tax filers who file for the federal credit for the elderly and permanently disabled. The amount allowed is the lesser of the federal elderly credit or the Nebraska income tax. Resident individuals may claim a nonrefundable credit for child and dependent care expenses. The credit is 25 percent of the federal credit allowed. Nebraska Residents are also allowed a nonrefundable credit for tax paid to another state, political subdivision of another state, or the District of Columbia. Resident estates or trusts may claim a similar credit for taxes paid in another state.

A nonrefundable credit specific to the corporation income tax is the credit for in-lieu of intangible tax paid to Nebraska.

The total of nonrefundable credits cannot exceed the Nebraska income tax.

Statistical Tables

Tables 1 through 9 report tax year 1991 statistical data compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The amounts shown for Nebraska tax liabilities are calculated before applicable tax credits.

Totals compiled from Forms 1040N filed by nonresidents and from returns which could not be allocated to a specific county are listed after the county totals in Tables 1 through 3. These amounts from nonresident and unallocated returns are included in the state totals.

Table 1 - 1991 Individual Income Tax Statistics by County

Table 1 reports federal adjusted gross income, Nebraska tax table income, calculated Nebraska income tax and selected tax credits by county.

Table 2 - 1991 Farmers, Ranchers, & Fishermen Income Tax Statistics

Statistics compiled from returns of taxpayers who designated that their principal income is from farming, ranching, or fishing are reported in Table 2. Income from other sources may be included in these figures.

Table 3 - 1991 Individual Income Tax Liability by County

The total number of returns, number of returns with tax liability, and calculated liability are reported by county and by income class in Table 3.

Table 4 - Individual Income Tax Liability Per Return & Per Capita Individual Income Tax Liability for 1991

Table 4 displays maps of Nebraska showing the individual tax liability per return and per capita individual income tax liability for counties. Counties above the all county average are noted by shaded area on the map.

Table 5 - Total 1991 Individual Income Tax Liability

The number of returns, number of returns with tax liability, and the calculated tax liability are reported by income class in Table 5. A corresponding graph shows the percentage distribution by income class of income tax returns and calculated tax liability.

Table 6 - 1991 Resident Individual Income Tax Liability

Table 6 reports by income class the total number of returns, number of returns with tax liability, federal adjusted gross income, and the calculated tax liability compiled from Nebraska **resident** individual income tax returns.

Table 7 - Adjustments to 1991 Resident Individual Income Tax Returns

Table 7 reports by income class the Nebraska exemption deduction, Nebraska itemized deductions, adjustments increasing federal adjusted gross income (FAGI), adjustments decreasing federal adjusted gross income, and Nebraska tax table income for Nebraska residents.

Table 8 - 1991 Individual Income Tax Liability and Payments for Resident Returns

Table 8 reports by income class Nebraska income tax, minimum tax, total Nebraska income tax liability, withholding payments, and estimated payments for Nebraska residents.

Table 9 - 1991 Individual Income Tax Credits

Selected individual income tax credits claimed are reported by income class in Table 9.

Table 10 - General Fund Individual Income Tax Cash Receipts

A comparison of 1992 and 1991 monthly general fund individual income tax cash receipts is reported in Table 10. Cash receipts are taxes received during the

specific processing month, regardless of when tax liability was incurred. Individual, partnership, and fiduciary income taxes are included.

Table 11 - General Fund Corporation Income Tax Cash Receipts

1992 and 1991 monthly general fund corporation income tax cash receipts are reported in Table 11 with a graph comparing net corporate and individual income tax receipts for 1988 through 1992.

Table 12 - Analysis of Corporation Income Tax Returns for 1991

Table 12 reports data compiled from the Nebraska Corporation Income Tax Return, Form 1120N. The number of corporations, Nebraska taxable income, and calculated liability are reported by income class.

Table 13 - Analysis of Financial Institution Tax Returns for 1991

Table 13 reports data compiled from the Nebraska Financial Institution Tax Return, Form 1120NF.

Table 1

1991 Individual Income Tax Statistics by County

Counties	Number of Federal Exemptions	Federal Adjusted Gross Income	Nebraska Tax Table Income	Nebraska Income Tax (Calculated)	Number of Returns
Adams	25,317	$ 335,937,912	$ 239,831,926	$ 10,670,317	12,957
Antelope	6,603	58,427,555	39,573,385	1,693,965	2,981
Arthur	339	3,036,564	1,994,867	84,949	171
Banner	473	4,293,506	2,942,326	123,425	220
Blaine	654	6,901,911	4,959,831	235,102	304
Boone	6,439	57,345,125	38,411,349	1,569,006	2,959
Box Butte	12,281	148,603,669	106,898,149	4,536,553	5,521
Boyd	2,539	19,309,206	12,235,549	480,857	1,226
Brown	3,316	29,886,704	20,442,036	853,585	1,633
Buffalo	32,821	405,701,769	284,127,551	12,265,084	16,371
Burt	7,068	66,574,606	44,280,627	1,780,149	3,340
Butler	8,016	79,728,062	53,751,335	2,157,048	3,807
Cass	19,079	231,610,042	162,634,427	6,677,929	9,068
Cedar	9,353	78,868,890	51,603,852	2,054,615	4,153
Chase	4,148	44,726,418	30,502,931	1,325,719	1,890
Cherry	5,098	48,672,829	33,841,963	1,444,468	2,398
Cheyenne	8,824	102,456,835	72,758,580	3,119,226	4,260
Clay	7,561	80,746,208	56,679,740	2,382,592	3,649
Colfax	9,953	86,532,265	56,595,266	2,214,850	4,598
Cuming	8,838	87,961,543	59,942,331	2,496,477	4,379
Custer	11,174	109,013,926	74,910,222	3,135,545	5,291
Dakota	16,732	173,754,782	119,290,274	4,799,527	7,426
Dawes	6,432	67,096,301	45,542,331	1,859,222	3,233
Dawson	20,661	207,987,622	142,572,233	5,870,497	9,549
Deuel	2,032	21,261,662	15,192,152	650,107	1,031
Dixon	5,774	61,624,964	33,164,751	1,305,693	2,691
Dodge	32,790	390,516,287	275,553,682	11,743,141	16,298
Douglas	403,838	6,639,860,201	4,777,587,527	221,389,913	207,630
Dundy	2,139	25,065,942	17,960,405	814,290	1,067
Fillmore	6,401	76,268,867	54,603,269	2,472,584	3,184
Franklin	3,567	34,209,827	23,081,834	943,353	1,809
Frontier	2,610	25,066,517	17,259,087	681,757	1,218
Furnas	5,906	55,701,432	37,166,683	1,513,150	2,817
Gage	19,324	213,498,458	146,544,226	6,010,646	9,448
Garden	2,162	22,486,976	15,762,992	695,851	1,064
Garfield	2,185	18,257,553	12,172,043	523,776	1,026
Gosper	1,712	18,063,736	12,016,007	471,341	863
Grant	1,128	9,905,875	6,806,946	294,239	498
Greeley	2,889	22,497,679	14,788,109	592,008	1,337
Hall	45,772	563,070,851	398,030,008	17,260,853	22,504
Hamilton	8,299	94,905,933	66,919,670	2,860,311	3,889
Harlan	2,878	26,769,022	17,317,105	669,862	1,380
Hayes	612	5,816,277	3,910,344	163,273	290
Hitchcock	3,303	30,733,854	21,042,928	856,839	1,513
Holt	11,290	97,876,307	64,921,553	2,651,548	5,192
Hooker	892	9,043,506	6,321,155	283,908	433
Howard	5,461	49,422,468	32,583,748	1,270,521	2,565
Jefferson	7,638	79,105,437	53,853,479	2,218,293	3,754
Johnson	4,331	42,293,113	28,163,023	1,108,148	2,106
Kearney	5,702	65,984,383	46,871,399	2,007,843	2,771
Keith	7,751	80,082,604	54,168,583	2,225,676	3,741
Keya Paha	785	5,556,467	3,549,680	143,216	364
Kimball	3,684	48,410,857	36,262,838	1,748,927	1,816
Knox	8,624	77,169,145	50,582,452	2,018,410	4,168
Lancaster	183,906	2,888,382,220	2,075,620,031	93,346,586	95,798
Lincoln	29,883	373,085,709	264,557,446	11,524,236	14,131
Logan	903	8,665,049	5,864,931	248,924	389
Loup	409	3,455,962	2,231,646	85,032	198
Madison	34,252	384,169,189	268,760,952	11,470,407	15,778
McPherson	385	3,245,080	2,211,189	90,913	178
Merrick	7,314	75,681,858	52,151,707	2,172,107	3,445
Morrill	4,831	45,683,187	31,283,067	1,304,479	2,207
Nance	3,747	31,986,395	21,143,393	838,383	1,685
Nemaha	6,349	71,839,790	50,972,743	2,161,369	2,978
Nuckolls	4,994	46,298,002	30,832,545	1,214,633	2,401
Otoe	12,563	140,54[illegible]286	97,799,836	4,010,598	6,106
Pawnee	2,829	25,309,560	16,347,102	644,999	1,380
Perkins	2,926	31,478,402	22,266,536	953,937	1,343
Phelps	8,988	108,719,947	75,958,737	3,241,427	4,364
Pierce	6,812	64,919,772	44,574,310	1,859,947	3,099
Platte	29,023	336,238,302	236,780,876	10,011,224	13,591
Polk	4,809	51,947,897	35,662,341	1,449,571	2,383
Red Willow	10,519	122,058,783	85,236,546	3,689,612	4,913
Richardson	8,688	83,689,859	56,044,577	2,267,195	4,147
Rock	1,884	16,169,701	10,933,838	458,648	935
Saline	12,240	137,442,870	95,323,314	3,941,442	5,894
Sarpy	48,725	690,296,405	494,190,894	20,947,431	24,761
Saunders	17,076	183,114,628	124,757,849	5,042,401	8,089
Scotts Bluff	31,519	348,011,979	243,982,751	10,438,734	15,031
Seward	13,267	160,981,205	112,082,480	4,746,772	6,273
Sheridan	5,826	55,268,842	37,825,997	1,579,665	2,771
Sherman	3,226	26,195,054	16,386,187	623,769	1,529
Sioux	638	5,973,549	4,164,201	177,008	311
Stanton	2,992	28,409,867	18,737,200	745,968	1,403
Thayer	6,256	60,192,969	40,690,968	1,658,886	2,976
Thomas	915	7,982,166	5,333,847	227,171	424
Thurston	4,117	39,765,057	25,594,252	1,086,545	1,900
Valley	4,529	44,391,318	30,287,179	1,264,819	2,179
Washington	13,971	182,000,793	129,629,293	5,608,632	6,692
Wayne	6,758	72,176,863	49,511,181	2,019,389	3,223
Webster	3,830	35,271,140	23,055,670	900,804	1,872
Wheeler	702	5,735,589	3,988,130	173,860	317
York	13,349	153,891,742	107,655,346	4,547,971	6,450
Subtotal	**1,401,148**	**$18,596,373,431**	**$13,150,911,852**	**$580,195,678**	**693,395**
Unallocated & Non-resident	162,909	5,118,771,872	4,105,497,371	38,276,752	72,989
State Total	**1,564,057**	**$23,715,145,303**	**$17,256,409,223**	**$618,472,430**	**766,384**

Returns With Tax Liability Number	Percent	Motor Fuels Tax Credit	Tax Paid to Other States Tax Credit	Elderly Credit	Child Care Credit	Endangered Species Fund Donation
10,482	80.9%	$ 23,128	$ 72,264	$ 2,675	$ 85,284	$ 1,263
2,094	0.7	99,948	4,749	661	11,463	52
121	0.7	8,972	0	0	379	2
156	0.7	10,823	0	33	175	6
221	0.7	41,931	1,944	13	234	5
2,149	0.7	78,164	5,961	531	12,868	146
4,366	0.8	95,215	11,893	91	17,926	425
849	0.7	68,031	1,632	526	2,586	42
1,157	0.7	74,666	2,049	586	4,892	49
13,104	0.8	104,611	45,316	2,851	109,192	1,989
2,528	0.8	52,133	40,352	666	13,039	151
2,993	0.8	73,123	6,122	1,738	20,709	207
7,470	0.8	48,027	109,894	2,240	51,615	1,118
3,093	0.7	124,483	12,699	1,665	19,212	92
1,430	0.8	13,370	14,003	743	5,058	59
1,742	0.7	147,920	1,682	267	5,504	72
3,394	0.8	21,518	30,075	2,088	22,105	311
2,798	0.8	37,461	11,168	450	14,075	182
3,447	0.7	99,862	4,540	1,402	24,363	178
3,328	0.8	87,913	17,539	1,816	24,908	171
3,912	0.7	180,581	8,927	1,740	21,175	281
5,874	0.8	20,152	1,480,583	688	60,334	206
2,372	0.7	55,519	5,659	1,134	10,833	302
7,413	0.8	83,939	24,770	1,589	47,596	939
774	0.8	12,179	20,397	0	2,978	27
1,975	0.7	52,831	126,959	415	11,492	87
12,877	0.8	98,437	77,419	2,568	93,096	1,633
175,180	0.8	48,371	4,641,884	31,800	1,452,232	37,460
811	0.8	42,295	28,994	483	3,227	36
2,479	0.8	46,115	12,434	714	14,219	130
1,328	0.7	48,537	15,823	608	8,570	45
888	0.7	25,361	1,813	387	5,275	95
2,073	0.7	39,012	28,993	248	7,552	89
7,553	0.8	80,334	62,459	1,771	63,944	877
795	0.7	28,656	13,592	137	3,099	58
703	0.7	52,456	3,722	385	2,823	67
674	0.8	3,456	5,516	30	2,345	30
342	0.7	54,431	707	0	800	9
940	0.7	79,806	1,604	689	3,831	60
17,951	0.8	73,409	99,654	5,981	143,599	2,068
3,101	0.8	29,827	7,549	191	16,786	291
1,039	0.8	16,285	17,562	419	3,604	43
216	0.7	5,824	2,411	0	781	8
1,128	0.7	15,822	21,083	541	3,746	67
3,749	0.7	235,467	10,626	2,242	20,048	150
315	0.7	44,517	266	0	766	4
1,928	0.8	66,301	5,000	1,025	12,268	105
2,895	0.8	48,451	22,380	1,186	21,660	159
1,623	0.8	44,446	5,962	1,036	11,949	85
2,229	0.8	29,858	14,570	83	14,950	109
2,863	0.8	39,067	22,353	1,173	14,925	170
224	0.6	31,089	36	131	126	8
1,409	0.8	8,822	75,224	330	7,144	144
3,057	0.7	160,366	8,525	1,683	16,387	162
81,268	0.8	63,558	654,549	15,300	750,055	20,203
11,038	0.8	76,922	34,673	1,368	57,359	1,927
299	0.8	14,013	812	31	849	27
139	0.7	7,897	472	43	92	2
12,487	0.8	99,273	62,527	2,527	109,873	1,147
121	0.7	9,483	188	34	100	12
2,675	0.8	63,809	13,773	555	16,730	116
1,604	0.7	80,567	2,026	677	5,765	146
1,255	0.7	41,934	2,476	518	6,641	118
2,311	0.8	29,493	33,170	166	11,877	279
1,795	0.7	39,588	37,294	575	9,874	96
4,823	0.8	66,017	84,282	1,612	32,814	446
1,005	0.7	52,198	46,206	649	4,265	57
1,047	0.8	13,977	13,135	0	4,086	35
3,546	0.8	18,854	13,482	1,578	24,382	267
2,285	0.7	90,645	6,403	991	14,645	142
11,141	0.8	116,631	31,931	1,958	86,521	1,284
1,876	0.8	31,147	3,313	492	7,876	76
3,853	0.8	31,281	51,410	870	22,946	330
3,113	0.8	42,767	125,051	1,785	14,514	183
634	0.7	33,319	1,017	400	1,724	24
4,737	0.8	84,758	12,520	2,044	34,045	488
20,961	0.8	13,314	402,461	2,991	181,489	4,665
6,388	0.8	109,411	37,156	1,899	42,907	919
11,575	0.8	165,640	48,224	2,371	55,582	1,162
5,071	0.8	34,213	33,019	394	38,332	689
2,059	0.7	112,886	6,989	684	6,758	91
1,119	0.7	67,889	3,743	748	5,899	29
225	0.7	22,045	1,259	0	581	26
1,079	0.8	26,323	5,379	375	7,178	104
2,221	0.7	53,425	31,013	954	13,794	77
273	0.6	31,418	5,778	97	682	18
1,310	0.7	42,793	43,370	374	8,632	149
1,638	0.8	61,972	8,247	714	8,445	125
5,514	0.8	35,207	104,162	372	36,951	935
2,569	0.8	57,957	17,535	1,297	20,419	260
1,381	0.7	43,652	10,425	861	6,369	111
203	0.6	29,986	323	0	349	30
5,201	0.8	30,028	39,138	835	32,281	338
561,451	**81.0%**	**$5,310,110**	**$9,298,269**	**$131,591**	**$4,233,429**	**$89,657**
61,734	0.8	34,016	480,534	1,595	69,475	5,441
623,185	**81.3%**	**$5,344,126**	**$9,778,802**	**$133,186**	**$4,302,904**	**$95,098**

Table 2 1991 Farmers, Ranchers, and Fishermen Income Tax Statistics

Counties	Federal Adjusted Gross Income	Nebraska Income Tax (Calculated)	Number of Farmer Returns	Returns With Liability	Percentage of the County Total for: Federal Adjusted Gross Income	Nebraska Income Tax	Total Number of Returns	Returns With Liability	Liability Per Return
Adams	$ 19,240,496	$ 861,773	492	403	5.7%	8.1%	3.8%	3.8%	$1,752
Antelope	10,969,955	380,633	638	393	18.8	22.5	21.4	18.8	597
Arthur	969,618	38,639	42	25	31.9	45.5	24.6	20.7	920
Banner	1,070,515	38,103	53	39	24.9	30.9	24.1	25.0	719
Blaine	2,845,282	135,196	84	58	41.2	57.5	27.6	26.2	1,609
Boone	11,117,131	344,037	669	411	19.4	21.9	22.6	19.1	514
Box Butte	11,565,472	478,075	373	297	7.8	10.5	6.8	6.8	1,282
Boyd	4,520,421	117,162	326	193	23.4	24.4	26.6	22.7	359
Brown	4,185,965	178,012	220	136	14.0	20.9	13.5	11.8	809
Buffalo	19,645,664	673,153	882	642	4.8	5.5	5.4	4.9	763
Burt	9,365,891	256,471	470	349	14.1	14.4	14.1	13.8	546
Butler	16,630,517	509,357	677	509	20.9	23.6	17.8	17.0	752
Cass	13,923,844	441,732	495	407	6.0	6.6	5.5	5.4	892
Cedar	9,870,461	298,605	643	424	12.5	14.5	15.5	13.7	464
Chase	9,078,721	401,674	361	260	20.3	30.3	19.1	18.2	1,113
Cherry	9,208,823	373,558	340	246	18.9	25.9	14.2	14.1	1,099
Cheyenne	11,130,777	432,158	423	320	10.9	13.9	9.9	9.4	1,022
Clay	16,094,083	544,174	556	440	19.9	22.8	15.2	15.7	979
Colfax	10,590,565	291,565	645	419	12.2	13.2	14.0	12.2	452
Cuming	10,724,146	333,034	596	410	12.2	13.3	13.6	12.3	559
Custer	17,904,947	676,930	759	552	16.4	21.6	14.3	14.1	892
Dakota	6,094,045	223,351	258	189	3.5	4.7	3.5	3.2	866
Dawes	5,300,377	163,290	240	171	7.9	8.8	7.4	7.2	680
Dawson	15,452,577	587,356	632	465	7.4	10.0	6.6	6.3	929
Deuel	2,517,294	93,328	131	101	11.8	14.4	12.7	13.0	712
Dixon	6,666,868	181,592	418	273	10.8	13.9	15.5	13.8	434
Dodge	15,102,024	461,732	737	535	3.9	3.9	4.5	4.2	627
Douglas	13,690,060	491,315	442	347	0.2	0.2	0.2	0.2	1,112
Dundy	5,465,228	193,471	199	156	21.8	23.8	18.7	19.2	972
Fillmore	11,224,752	370,825	444	327	14.7	15.0	13.9	13.2	835
Franklin	8,544,577	264,951	397	295	25.0	28.1	21.9	22.2	667
Frontier	4,692,779	178,872	262	169	18.7	26.2	21.5	19.0	683
Furnas	8,611,612	283,551	493	342	15.5	18.7	17.5	16.5	575
Gage	15,819,619	439,409	768	574	7.4	7.3	8.1	7.6	572
Garden	3,247,826	123,836	131	95	14.4	17.8	12.3	11.9	945
Garfield	2,814,006	100,672	161	102	15.4	19.2	15.7	14.5	625
Gosper	1,582,853	50,815	71	54	8.8	10.8	8.2	8.0	716
Grant	2,659,698	128,132	115	82	26.8	43.5	23.1	24.0	1,114
Greeley	4,629,885	168,111	283	177	20.6	28.4	21.2	18.8	594
Hall	19,754,316	760,410	654	513	3.5	4.4	2.9	2.9	1,163
Hamilton	18,324,231	654,672	514	433	19.3	22.9	13.2	14.0	1,274
Harlan	3,481,264	102,307	212	145	13.0	15.3	15.4	14.0	483
Hayes	1,713,847	68,667	85	65	29.5	42.1	29.3	30.1	808
Hitchcock	5,739,054	193,044	293	195	18.7	22.5	19.4	17.6	659
Holt	18,163,268	602,122	863	582	18.6	22.7	16.6	15.5	698
Hooker	2,364,263	109,537	70	49	26.1	38.6	16.2	15.6	1,565
Howard	6,669,840	225,227	413	277	13.5	17.7	16.1	14.4	545
Jefferson	8,976,420	271,330	430	310	11.3	12.2	11.5	10.7	631
Johnson	5,579,342	157,540	315	212	13.2	14.2	15.0	13.1	500
Kearney	11,967,997	473,213	451	357	18.1	23.6	16.3	16.0	1,049
Keith	7,317,769	293,209	313	233	9.1	13.2	8.4	8.1	937
Keya Paha	2,364,623	84,964	134	85	42.6	59.3	36.8	37.9	634
Kimball	3,941,175	154,566	175	134	8.1	8.8	9.6	9.5	883
Knox	16,812,612	488,772	942	627	21.8	24.2	22.6	20.5	519
Lancaster	13,841,269	432,365	551	424	0.5	0.5	0.6	0.5	785
Lincoln	13,210,196	504,576	462	353	3.5	4.4	3.3	3.2	1,092
Logan	2,418,144	85,564	90	70	27.9	34.4	23.1	23.4	951
Loup	798,075	25,471	36	27	23.1	30.0	18.2	19.4	708
Madison	14,088,541	492,448	708	478	3.7	4.3	4.5	3.8	696
McPherson	839,757	41,216	52	35	25.9	45.3	29.2	28.9	793
Merrick	12,319,048	420,443	481	376	16.3	19.4	14.0	14.1	874
Morrill	5,930,313	257,498	251	170	13.0	19.7	11.4	10.6	1,026
Nance	4,852,392	152,763	284	185	15.2	18.2	16.9	14.7	538
Nemaha	6,273,206	179,531	302	210	8.7	8.3	10.1	9.1	594
Nuckolls	5,904,500	170,506	324	219	12.8	14.0	13.5	12.2	526
Otoe	12,519,758	406,537	519	387	8.9	10.1	8.5	8.0	783
Pawnee	5,250,097	153,544	240	174	20.7	23.8	17.4	17.3	640
Perkins	9,653,488	332,305	326	264	30.7	34.8	24.3	25.2	1,019
Phelps	13,488,187	473,381	483	387	12.4	14.6	11.1	10.9	950
Pierce	9,293,884	290,194	470	325	14.3	15.6	15.2	14.2	617
Platte	17,075,786	566,161	894	637	5.1	5.7	6.6	5.7	633
Polk	12,615,321	397,466	436	377	24.3	27.4	18.3	20.1	912
Red Willow	7,753,562	284,080	334	226	6.4	7.7	6.8	5.9	851
Richardson	8,859,842	252,356	422	299	10.6	11.1	10.2	9.6	598
Rock	4,339,678	173,386	206	136	26.8	37.8	22.0	21.5	842
Saline	10,322,523	330,140	510	364	7.5	8.4	8.7	7.7	647
Sarpy	5,600,441	220,438	138	109	0.8	1.1	0.6	0.5	1,597
Saunders	15,646,760	481,266	726	560	8.5	9.5	9.0	8.8	663
Scotts Bluff	12,583,772	443,966	535	393	3.6	4.3	3.6	3.4	830
Seward	13,152,035	452,688	498	382	8.2	9.5	7.9	7.5	909
Sheridan	7,922,404	294,269	406	295	14.3	18.6	14.7	14.3	725
Sherman	4,277,999	124,490	294	191	16.3	20.0	19.2	17.1	423
Sioux	920,953	31,598	31	25	15.4	17.9	10.0	11.1	1,019
Stanton	3,184,364	97,940	160	115	11.2	13.1	11.4	10.7	612
Thayer	11,545,865	332,603	574	398	19.2	20.0	19.3	17.9	579
Thomas	1,529,809	54,806	65	45	19.2	24.1	15.3	16.5	843
Thurston	6,884,933	208,267	311	233	17.3	19.2	16.4	17.8	670
Valley	5,420,256	183,738	271	195	12.2	14.5	12.4	11.9	678
Washington	7,937,531	240,559	405	302	4.4	4.3	6.1	5.5	594
Wayne	7,505,768	251,980	362	269	10.4	12.5	11.2	10.5	696
Webster	5,938,293	169,506	287	204	16.8	18.8	15.3	14.8	591
Wheeler	1,563,586	54,274	76	46	27.3	31.2	24.0	22.7	714
York	20,040,663	686,847	665	557	13.0	15.1	10.3	10.7	1,033
Subtotal	$811,242,393	$27,699,394	35,975	26,050	4.4%	4.8%	5.2%	4.6%	$770
Unallocated & Non-resident	74,342,782	596,964	1,134	900	1.5	1.6	1.6	1.5	526
State Total	**$885,585,175**	**$28,296,359**	**37,109**	**26,950**	**3.7%**	**4.6%**	**4.8%**	**4.3%**	**$763**

1991 Individual Income Tax Liability by County

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County				
Less Than $5,000	2,799	612	$ 13,843	0.1%
$ 5,000 - 14,999	2,835	2,579	393,461	3.7
$15,000 - 24,999	2,426	2,402	984,058	9.2
$25,000 - 34,999	1,822	1,819	1,337,931	12.5
$35,000 and Over	3,075	3,070	7,941,023	74.4
County Total	**12,957**	**10,482**	**$10,670,317**	**100.0%**
Antelope County				
Less Than $5,000	965	141	$ 1,935	0.1%
$ 5,000 - 14,999	557	503	66,555	3.9
$15,000 - 24,999	615	608	224,943	13.3
$25,000 - 34,999	388	386	265,389	15.7
$35,000 and Over	456	456	1,135,142	67.0
County Total	**2,981**	**2,094**	**$1,693,965**	**100.0%**
Arthur County				
Less Than $5,000	51	10	$ 179	0.2%
$ 5,000 - 14,999	46	38	4,800	5.7
$15,000 - 24,999	38	37	14,385	16.9
$25,000 - 34,999	16	16	11,084	13.0
$35,000 and Over	20	20	54,501	64.2
County Total	**171**	**121**	**$84,949**	**100.0%**
Banner County				
Less Than $5,000	73	17	$ 396	0.3%
$ 5,000 - 14,999	41	35	4,825	3.9
$15,000 - 24,999	40	38	12,845	10.4
$25,000 - 34,999	26	26	17,505	14.2
$35,000 and Over	40	40	87,854	71.2
County Total	**220**	**156**	**$123,425**	**100.0%**
Blaine County				
Less Than $5,000	77	9	$ 276	0.1%
$ 5,000 - 14,999	80	66	9,257	3.9
$15,000 - 24,999	68	67	25,668	10.9
$25,000 - 34,999	30	30	20,293	8.6
$35,000 and Over	49	49	179,608	76.4
County Total	**304**	**221**	**$235,102**	**100.0%**
Boone County				
Less Than $5,000	874	134	$ 3,853	0.2%
$ 5,000 - 14,999	562	498	73,892	4.7
$15,000 - 24,999	643	638	239,212	15.2
$25,000 - 34,999	420	420	302,402	19.3
$35,000 and Over	460	459	949,646	60.5
County Total	**2,959**	**2,149**	**$1,569,006**	**100.0%**
Box Butte County				
Less Than $5,000	1,214	266	$ 3,992	0.1%
$ 5,000 - 14,999	935	771	107,187	2.4
$15,000 - 24,999	860	823	316,209	7.0
$25,000 - 34,999	757	756	564,513	12.4
$35,000 and Over	1,755	1,750	3,544,651	78.1
County Total	**5,521**	**4,366**	**$4,536,553**	**100.0%**
Boyd County				
Less Than $5,000	407	73	$ 1,049	0.2%
$ 5,000 - 14,999	319	282	36,655	7.6
$15,000 - 24,999	221	215	78,785	16.4
$25,000 - 34,999	144	144	102,147	21.2
$35,000 and Over	135	135	262,221	54.5
County Total	**1,226**	**849**	**$480,857**	**100.0%**
Brown County				
Less Than $5,000	505	78	$ 1,347	0.2%
$ 5,000 - 14,999	388	347	49,418	5.8
$15,000 - 24,999	337	329	123,227	14.4
$25,000 - 34,999	157	157	111,322	13.0
$35,000 and Over	246	246	568,271	66.6
County Total	**1,633**	**1,157**	**$853,585**	**100.0%**
Buffalo County				
Less Than $5,000	3,619	758	$ 13,809	0.1%
$ 5,000 - 14,999	3,755	3,403	509,658	4.2
$15,000 - 24,999	2,951	2,910	1,164,072	9.5
$25,000 - 34,999	2,197	2,191	1,601,315	13.1
$35,000 and Over	3,849	3,842	8,976,230	73.2
County Total	**16,371**	**13,104**	**$12,265,084**	**100.0%**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Burt County				
Less Than $5,000	862	173	$ 2,538	0.1%
$ 5,000 - 14,999	745	641	92,839	5.2
$15,000 - 24,999	731	716	275,138	15.5
$25,000 - 34,999	448	447	303,688	17.1
$35,000 and Over	554	551	1,105,946	62.1
County Total	**3,340**	**2,528**	**$1,780,149**	**100.0%**
Butler County				
Less Than $5,000	922	238	$ 3,891	0.2%
$ 5,000 - 14,999	793	681	98,375	4.6
$15,000 - 24,999	839	822	337,507	15.6
$25,000 - 34,999	522	522	372,336	17.3
$35,000 and Over	731	730	1,344,940	62.4
County Total	**3,807**	**2,993**	**$2,157,048**	**100.0%**
Cass County				
Less Than $5,000	1,616	341	$ 6,451	0.1%
$ 5,000 - 14,999	1,924	1,640	245,782	3.7
$15,000 - 24,999	1,652	1,623	665,531	10.0
$25,000 - 34,999	1,368	1,363	991,240	14.8
$35,000 and Over	2,508	2,503	4,768,925	71.4
County Total	**9,068**	**7,470**	**$6,677,929**	**100.0%**
Cedar County				
Less Than $5,000	1,177	266	$ 4,005	0.2%
$ 5,000 - 14,999	910	786	117,653	5.7
$15,000 - 24,999	851	830	306,929	14.9
$25,000 - 34,999	566	565	392,042	19.1
$35,000 and Over	649	646	1,233,986	60.1
County Total	**4,153**	**3,093**	**$2,054,615**	**100.0%**
Chase County				
Less Than $5,000	450	76	$ 1,348	0.1%
$ 5,000 - 14,999	393	321	47,007	3.5
$15,000 - 24,999	396	384	145,389	11.0
$25,000 - 34,999	281	281	206,356	15.6
$35,000 and Over	370	368	925,619	69.8
County Total	**1,890**	**1,430**	**$1,325,719**	**100.0%**
Cherry County				
Less Than $5,000	715	130	$ 2,557	0.2%
$ 5,000 - 14,999	526	469	62,522	4.3
$15,000 - 24,999	492	479	175,546	12.2
$25,000 - 34,999	262	262	183,269	12.7
$35,000 and Over	403	402	1,020,573	70.7
County Total	**2,398**	**1,742**	**$1,444,468**	**100.0%**
Cheyenne County				
Less Than $5,000	923	198	$ 3,924	0.1%
$ 5,000 - 14,999	922	794	126,851	4.1
$15,000 - 24,999	829	818	321,789	10.3
$25,000 - 34,999	600	599	431,258	13.8
$35,000 and Over	986	985	2,235,405	71.7
County Total	**4,260**	**3,394**	**$3,119,226**	**100.0%**
Clay County				
Less Than $5,000	977	234	$ 5,483	0.2%
$ 5,000 - 14,999	698	601	87,965	3.7
$15,000 - 24,999	675	665	257,762	10.8
$25,000 - 34,999	535	534	381,010	16.0
$35,000 and Over	764	764	1,650,371	69.3
County Total	**3,649**	**2,798**	**$2,382,592**	**100.0%**
Colfax County				
Less Than $5,000	1,257	254	$ 3,930	0.2%
$ 5,000 - 14,999	981	850	117,199	5.3
$15,000 - 24,999	1,025	1,012	394,513	17.8
$25,000 - 34,999	616	612	424,949	19.2
$35,000 and Over	719	719	1,274,258	57.5
County Total	**4,598**	**3,447**	**$2,214,850**	**100.0%**
Cuming County				
Less Than $5,000	1,266	291	$ 5,480	0.2%
$ 5,000 - 14,999	874	803	119,395	4.8
$15,000 - 24,999	895	891	349,203	14.0
$25,000 - 34,999	616	616	427,375	17.1
$35,000 and Over	728	727	1,595,024	63.9
County Total	**4,379**	**3,328**	**$2,496,477**	**100.0%**

Table 3, 1991 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than $5,000	1,514	295	$ 4,523	0.1%
$ 5,000 - 14,999	1,091	946	137,384	4.4
$15,000 - 24,999	1,047	1,032	389,454	12.4
$25,000 - 34,999	665	665	470,859	15.0
$35,000 and Over	974	974	2,133,325	68.0
County Total	**5,291**	**3,912**	**$3,135,545**	**100.0%**
Dakota County				
Less Than $5,000	1,480	250	$ 4,332	0.1%
$ 5,000 - 14,999	1,647	1,385	208,972	4.4
$15,000 - 24,999	1,578	1,536	598,705	12.5
$25,000 - 34,999	983	975	704,343	14.7
$35,000 and Over	1,738	1,728	3,283,175	68.4
County Total	**7,426**	**5,874**	**$4,799,527**	**100.0%**
Dawes County				
Less Than $5,000	843	140	$ 2,114	0.1%
$ 5,000 - 14,999	774	648	86,576	4.7
$15,000 - 24,999	572	549	209,577	11.3
$25,000 - 34,999	388	382	271,927	14.6
$35,000 and Over	656	653	1,289,027	69.3
County Total	**3,233**	**2,372**	**$1,859,222**	**100.0%**
Dawson County				
Less Than $5,000	2,259	452	$ 8,137	0.1%
$ 5,000 - 14,999	2,029	1,733	256,094	4.4
$15,000 - 24,999	2,044	2,014	779,992	13.3
$25,000 - 34,999	1,362	1,362	973,075	16.6
$35,000 and Over	1,855	1,852	3,853,199	65.6
County Total	**9,549**	**7,413**	**$5,870,497**	**100.0%**
Deuel County				
Less Than $5,000	273	50	$ 1,315	0.2%
$ 5,000 - 14,999	221	193	28,701	4.4
$15,000 - 24,999	219	213	84,663	13.0
$25,000 - 34,999	135	135	102,022	15.7
$35,000 and Over	183	183	433,405	66.7
County Total	**1,031**	**774**	**$650,107**	**100.0%**
Dixon County				
Less Than $5,000	757	125	$ 2,486	0.2%
$ 5,000 - 14,999	579	509	74,981	5.7
$15,000 - 24,999	552	540	213,306	16.3
$25,000 - 34,999	402	400	277,684	21.3
$35,000 and Over	401	401	737,235	56.5
County Total	**2,691**	**1,975**	**$1,305,693**	**100.0%**
Dodge County				
Less Than $5,000	3,784	798	$14,074	0.1%
$ 5,000 - 14,999	3,241	2,865	423,342	3.6
$15,000 - 24,999	3,056	3,009	1,213,439	10.3
$25,000 - 34,999	2,515	2,506	1,835,337	15.6
$35,000 and Over	3,702	3,699	8,256,950	70.3
County Total	**16,298**	**12,877**	**$11,743,141**	**100.0%**
Douglas County				
Less Than $5,000	34,056	8,237	$ 285,723	0.1%
$ 5,000 - 14,999	46,409	40,680	6,443,457	2.9
$15,000 - 24,999	37,508	36,832	15,777,738	7.1
$25,000 - 34,999	25,309	25,208	19,543,385	8.8
$35,000 and Over	64,348	64,223	179,339,610	81.0
County Total	**207,630**	**175,180**	**$221,389,913**	**100.0%**
Dundy County				
Less Than $5,000	271	60	$ 1,469	0.2%
$ 5,000 - 14,999	229	188	28,448	3.5
$15,000 - 24,999	222	218	79,141	9.7
$25,000 - 34,999	153	153	105,687	13.0
$35,000 and Over	192	192	599,545	73.6
County Total	**1,067**	**811**	**$814,290**	**100.0%**
Fillmore County				
Less Than $5,000	788	185	$ 3,169	0.1%
$ 5,000 - 14,999	626	537	80,395	3.3
$15,000 - 24,999	682	669	261,128	10.6
$25,000 - 34,999	433	433	309,206	12.5
$35,000 and Over	655	655	1,818,686	73.6
County Total	**3,184**	**2,479**	**$2,472,584**	**100.0%**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than $5,000	543	101	$ 1,514	0.2%
$ 5,000 - 14,999	368	334	48,103	5.1
$15,000 - 24,999	374	371	138,260	14.7
$25,000 - 34,999	243	242	172,449	18.3
$35,000 and Over	281	280	583,026	61.8
County Total	**1,809**	**1,328**	**$943,353**	**100.0%**
Frontier County				
Less Than $5,000	343	58	$ 1,016	0.1%
$ 5,000 - 14,999	244	205	29,774	4.[illegible]
$15,000 - 24,999	234	229	86,354	1[illegible]
$25,000 - 34,999	165	165	114,431	16.8
$35,000 and Over	232	231	450,182	66.0
County Total	**1,218**	**888**	**$681,757**	**100.0%**
Furnas County				
Less Than $5,000	755	124	$ 2,510	0.2%
$ 5,000 - 14,999	623	524	69,785	4.6
$15,000 - 24,999	615	603	229,035	15.1
$25,000 - 34,999	368	367	260,989	17.2
$35,000 and Over	456	455	950,831	62.8
County Total	**2,817**	**2,073**	**$1,513,150**	**100.0%**
Gage County				
Less Than $5,000	2,010	392	$ 8,318	0.1%
$ 5,000 - 14,999	1,946	1,705	256,242	4.3
$15,000 - 24,999	2,056	2,027	808,208	13.4
$25,000 - 34,999	1,362	1,360	989,927	16.5
$35,000 and Over	2,074	2,069	3,947,951	65.7
County Total	**9,448**	**7,553**	**$6,010,646**	**100.0%**
Garden County				
Less Than $5,000	261	52	$ 2,462	0.4%
$ 5,000 - 14,999	294	240	33,163	4.8
$15,000 - 24,999	223	218	80,079	11.5
$25,000 - 34,999	110	109	78,176	11.2
$35,000 and Over	176	176	501,972	72.1
County Total	**1,064**	**795**	**$695,851**	**100.0%**
Garfield County				
Less Than $5,000	356	58	$ 939	0.2%
$ 5,000 - 14,999	205	181	24,636	4.7
$15,000 - 24,999	237	236	84,363	16.1
$25,000 - 34,999	105	105	75,490	14.4
$35,000 and Over	123	123	338,348	64.6
County Total	**1,026**	**703**	**$523,776**	**100.0%**
Gosper County				
Less Than $5,000	203	41	$ 696	0.1%
$ 5,000 - 14,999	185	161	22,139	4.7
$15,000 - 24,999	188	186	69,956	14.8
$25,000 - 34,999	111	111	78,228	16.6
$35,000 and Over	176	175	300,322	63.7
County Total	**863**	**674**	**$471,341**	**100.0%**
Grant County				
Less Than $5,000	159	22	$ 444	0.2%
$ 5,000 - 14,999	96	77	9,325	3.2
$15,000 - 24,999	102	102	35,562	12.1
$25,000 - 34,999	53	53	37,491	12.7
$35,000 and Over	88	88	211,417	71.9
County Total	**498**	**342**	**$294,239**	**100.0%**
Greeley County				
Less Than $5,000	441	75	$ 1,011	0.2%
$ 5,000 - 14,999	290	260	36,072	6.1
$15,000 - 24,999	282	281	106,751	18.0
$25,000 - 34,999	158	158	111,022	18.8
$35,000 and Over	166	166	337,152	57.0
County Total	**1,337**	**940**	**$592,008**	**100.0%**
Hall County				
Less Than $5,000	4,773	1,049	$ 19,304	0.1%
$ 5,000 - 14,999	4,972	4,226	658,097	3.8
$15,000 - 24,999	4,294	4,221	1,711,599	9.9
$25,000 - 34,999	2,967	2,960	2,157,583	12.5
$35,000 and Over	5,498	5,495	12,714,271	73.7
County Total	**22,504**	**17,951**	**$17,260,853**	**100.0%**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than $5,000	886	221	$ 12,926	0.5%
$ 5,000 - 14,999	702	589	90,926	3.2
$15,000 - 24,999	745	737	289,185	10.1
$25,000 - 34,999	619	619	439,856	15.4
$35,000 and Over	937	935	2,027,418	70.9
County Total	**3,889**	**3,101**	**$2,860,311**	**100.0%**
Harlan County				
Less Than $5,000	333	64	$ 1,018	0.2%
$ 5,000 - 14,999	349	280	40,194	6.0
$15,000 - 24,999	278	275	102,846	15.4
$25,000 - 34,999	193	193	133,682	20.0
$35,000 and Over	227	227	392,121	58.5
County Total	**1,380**	**1,039**	**$669,862**	**100.0%**
Hayes County				
Less Than $5,000	77	16	$ 136	0.1%
$ 5,000 - 14,999	58	47	6,586	4.0
$15,000 - 24,999	77	75	28,386	17.4
$25,000 - 34,999	34	34	25,526	15.6
$35,000 and Over	44	44	102,639	62.9
County Total	**290**	**216**	**$163,273**	**100.0%**
Hitchcock County				
Less Than $5,000	399	73	$ 1,211	0.1%
$ 5,000 - 14,999	324	274	38,719	4.5
$15,000 - 24,999	334	328	126,763	14.8
$25,000 - 34,999	184	183	131,323	15.3
$35,000 and Over	272	270	558,824	65.2
County Total	**1,513**	**1,128**	**$856,839**	**100.0%**
Holt County				
Less Than $5,000	1,563	293	$ 4,187	0.2%
$ 5,000 - 14,999	1,129	976	141,254	5.3
$15,000 - 24,999	1,061	1,044	389,766	14.7
$25,000 - 34,999	633	632	444,365	16.8
$35,000 and Over	806	804	1,671,975	63.1
County Total	**5,192**	**3,749**	**$2,651,548**	**100.0%**
Hooker County				
Less Than $5,000	124	28	$ 363	0.1%
$ 5,000 - 14,999	98	76	9,120	3.2
$15,000 - 24,999	96	96	39,029	13.7
$25,000 - 34,999	53	53	37,246	13.1
$35,000 and Over	62	62	198,150	69.8
County Total	**433**	**315**	**$283,908**	**100.0%**
Howard County				
Less Than $5,000	657	122	$ 2,858	0.2%
$ 5,000 - 14,999	576	484	72,124	5.7
$15,000 - 24,999	538	530	201,961	15.9
$25,000 - 34,999	378	378	269,004	21.2
$35,000 and Over	416	414	724,574	57.0
County Total	**2,565**	**1,928**	**$1,270,521**	**100.0%**
Jefferson County				
Less Than $5,000	903	176	$ 2,753	0.1%
$ 5,000 - 14,999	855	743	110,517	5.0
$15,000 - 24,999	788	769	300,524	13.5
$25,000 - 34,999	562	561	404,429	18.2
$35,000 and Over	646	646	1,400,071	63.1
County Total	**3,754**	**2,895**	**$2,218,293**	**100.0%**
Johnson County				
Less Than $5,000	503	84	$ 947	0.1%
$ 5,000 - 14,999	470	409	55,801	5.0
$15,000 - 24,999	477	474	189,811	17.1
$25,000 - 34,999	275	275	194,365	17.5
$35,000 and Over	381	381	667,224	60.2
County Total	**2,106**	**1,623**	**$1,108,148**	**100.0%**
Kearney County				
Less Than $5,000	653	167	$ 3,238	0.2%
$ 5,000 - 14,999	524	478	69,197	3.4
$15,000 - 24,999	524	515	199,329	9.9
$25,000 - 34,999	391	390	294,620	14.7
$35,000 and Over	679	679	1,441,459	71.8
County Total	**2,771**	**2,229**	**$2,007,843**	**100.0%**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Keith County				
Less Than $5,000	921	194	$ 3,853	0.2%
$ 5,000 - 14,999	886	748	109,947	4.9
$15,000 - 24,999	692	680	255,482	11.5
$25,000 - 34,999	513	512	362,930	16.3
$35,000 and Over	729	729	1,493,464	67.1
County Total	**3,741**	**2,863**	**$2,225,676**	**100.0%**
Keya Paha County				
Less Than $5,000	141	14	$ 293	0.2%
$ 5,000 - 14,999	79	67	8,418	5.9
$15,000 - 24,999	70	69	23,785	16.6
$25,000 - 34,999	27	27	18,628	13.0
$35,000 and Over	47	47	92,093	64.3
County Total	**364**	**224**	**$143,216**	**100.0%**
Kimball County				
Less Than $5,000	434	83	$ 1,629	0.1%
$ 5,000 - 14,999	376	328	49,699	2.8
$15,000 - 24,999	358	352	136,825	7.8
$25,000 - 34,999	255	255	186,579	10.7
$35,000 and Over	393	391	1,374,195	78.6
County Total	**1,816**	**1,409**	**$1,748,927**	**100.0%**
Knox County				
Less Than $5,000	1,169	219	$ 4,619	0.2%
$ 5,000 - 14,999	986	849	117,578	5.8
$15,000 - 24,999	851	836	308,205	15.3
$25,000 - 34,999	550	544	382,518	19.0
$35,000 and Over	612	609	1,205,490	59.7
County Total	**4,168**	**3,057**	**$2,018,410**	**100.0%**
Lancaster County				
Less Than $5,000	15,184	3,607	$ 105,942	0.1%
$ 5,000 - 14,999	21,637	19,059	3,023,376	3.2
$15,000 - 24,999	17,281	16,996	7,329,015	7.9
$25,000 - 34,999	12,567	12,519	9,595,611	10.3
$35,000 and Over	29,129	29,087	73,292,641	78.5
County Total	**95,798**	**81,268**	**$93,346,586**	**100.0%**
Lincoln County				
Less Than $5,000	2,965	564	$ 10,141	0.1%
$ 5,000 - 14,999	3,003	2,496	351,103	3.0
$15,000 - 24,999	2,230	2,082	814,372	7.1
$25,000 - 34,999	1,849	1,820	1,321,560	11.5
$35,000 and Over	4,084	4,076	9,027,059	78.3
County Total	**14,131**	**11,038**	**$11,524,236**	**100.0%**
Logan County				
Less Than $5,000	96	18	$ 367	0.1%
$ 5,000 - 14,999	88	77	10,576	4.2
$15,000 - 24,999	75	75	26,735	10.7
$25,000 - 34,999	58	57	38,636	15.5
$35,000 and Over	72	72	172,610	69.3
County Total	**389**	**299**	**$248,924**	**100.0%**
Loup County				
Less Than $5,000	59	10	$ 88	0.1%
$ 5,000 - 14,999	46	37	5,313	6.2
$15,000 - 24,999	51	50	17,419	20.5
$25,000 - 34,999	17	17	11,924	14.0
$35,000 and Over	25	25	50,288	59.1
County Total	**198**	**139**	**$85,032**	**100.0%**
Madison County				
Less Than $5,000	3,455	679	$ 15,678	0.1%
$ 5,000 - 14,999	3,349	2,893	425,444	3.7
$15,000 - 24,999	3,006	2,962	1,191,570	10.4
$25,000 - 34,999	2,188	2,183	1,578,877	13.8
$35,000 and Over	3,780	3,770	8,258,838	72.0
County Total	**15,778**	**12,487**	**$11,470,407**	**100.0%**
McPherson County				
Less Than $5,000	61	11	$ 115	0.1%
$ 5,000 - 14,999	37	30	3,799	4.2
$15,000 - 24,999	29	29	10,727	11.8
$25,000 - 34,999	20	20	16,474	18.1
$35,000 and Over	31	31	59,798	65.8
County Total	**178**	**121**	**$90,913**	**100.0%**

Table 3, 1991 Individual Income Tax Liability by County - Continued

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County				
Less Than $5,000	842	161	$ 3,302	0.2%
$ 5,000 - 14,999	668	592	84,537	3.9
$15,000 - 24,999	758	745	287,628	13.2
$25,000 - 34,999	536	536	380,373	17.5
$35,000 and Over	641	641	1,416,267	65.2
County Total	**3,445**	**2,675**	**$2,172,107**	**100.0%**
Morrill County				
Less Than $5,000	600	82	$ 1,291	0.1%
$ 5,000 - 14,999	501	424	60,608	4.6
$15,000 - 24,999	415	409	152,598	11.7
$25,000 - 34,999	295	294	207,173	15.9
$35,000 and Over	396	395	882,808	67.7
County Total	**2,207**	**1,604**	**$1,304,479**	**100.0%**
Nance County				
Less Than $5,000	473	79	$ 1,205	0.1%
$ 5,000 - 14,999	344	311	45,023	5.4
$15,000 - 24,999	370	367	137,408	16.4
$25,000 - 34,999	235	235	162,642	19.4
$35,000 and Over	263	263	492,105	58.7
County Total	**1,685**	**1,255**	**$838,383**	**100.0%**
Nemaha County				
Less Than $5,000	691	122	$ 2,283	0.1%
$ 5,000 - 14,999	600	511	73,400	3.4
$15,000 - 24,999	560	551	205,583	9.5
$25,000 - 34,999	366	366	261,386	12.1
$35,000 and Over	761	761	1,618,716	74.9
County Total	**2,978**	**2,311**	**$2,161,369**	**100.0%**
Nuckolls County				
Less Than $5,000	691	133	$ 2,671	0.2%
$ 5,000 - 14,999	470	435	60,839	5.0
$15,000 - 24,999	497	487	182,454	15.0
$25,000 - 34,999	380	377	260,868	21.5
$35,000 and Over	363	363	707,801	58.3
County Total	**2,401**	**1,795**	**$1,214,633**	**100.0%**
Otoe County				
Less Than $5,000	1,353	249	$ 5,440	0.1%
$ 5,000 - 14,999	1,288	1,124	169,401	4.2
$15,000 - 24,999	1,197	1,186	481,235	12.0
$25,000 - 34,999	858	856	634,977	15.8
$35,000 and Over	1,410	1,408	2,719,545	67.8
County Total	**6,106**	**4,823**	**$4,010,598**	**100.0%**
Pawnee County				
Less Than $5,000	358	42	$ 711	0.1%
$ 5,000 - 14,999	345	293	42,290	6.6
$15,000 - 24,999	308	303	116,101	18.0
$25,000 - 34,999	173	172	121,976	18.9
$35,000 and Over	196	195	363,920	56.4
County Total	**1,380**	**1,005**	**$644,999**	**100.0%**
Perkins County				
Less Than $5,000	338	81	$ 1,240	0.1%
$ 5,000 - 14,999	248	218	30,845	3.2
$15,000 - 24,999	255	246	93,438	9.8
$25,000 - 34,999	197	197	147,438	15.5
$35,000 and Over	305	305	680,976	71.4
County Total	**1,343**	**1,047**	**$953,937**	**100.0%**
Phelps County				
Less Than $5,000	922	250	$ 13,104	0.4%
$ 5,000 - 14,999	883	752	113,631	3.5
$15,000 - 24,999	830	818	319,111	9.8
$25,000 - 34,999	636	635	461,448	14.2
$35,000 and Over	1,093	1,091	2,334,132	72.0
County Total	**4,364**	**3,546**	**$3,241,427**	**100.0%**
Pierce County				
Less Than $5,000	858	136	$ 2,114	0.1%
$ 5,000 - 14,999	631	548	81,767	4.4
$15,000 - 24,999	617	610	232,083	12.5
$25,000 - 34,999	412	412	284,198	15.3
$35,000 and Over	581	579	1,259,786	67.7
County Total	**3,099**	**2,285**	**$1,859,947**	**100.0%**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Platte County				
Less Than $5,000	2,949	809	$ 16,864	0.2%
$ 5,000 - 14,999	2,671	2,396	362,143	3.6
$15,000 - 24,999	2,610	2,582	1,056,670	10.6
$25,000 - 34,999	1,980	1,977	1,442,010	14.4
$35,000 and Over	3,381	3,377	7,133,538	71.3
County Total	**13,591**	**11,141**	**$10,011,224**	**100.0%**
Polk County				
Less Than $5,000	573	134	$ 1,972	0.1%
$ 5,000 - 14,999	453	399	60,161	4.2
$15,000 - 24,999	492	485	194,728	13.4
$25,000 - 34,999	360	354	255,855	17.7
$35,000 and Over	505	504	936,855	64.6
County Total	**2,383**	**1,876**	**$1,449,571**	**100.0%**
Red Willow County				
Less Than $5,000	1,058	205	$ 3,332	0.1%
$ 5,000 - 14,999	1,060	891	132,946	3.6
$15,000 - 24,999	950	917	355,521	9.6
$25,000 - 34,999	685	682	479,076	13.0
$35,000 and Over	1,160	1,158	2,718,737	73.7
County Total	**4,913**	**3,853**	**$3,689,612**	**100.0%**
Richardson County				
Less Than $5,000	1,051	142	$ 2,726	0.1%
$ 5,000 - 14,999	927	820	115,466	5.1
$15,000 - 24,999	895	882	334,122	14.7
$25,000 - 34,999	578	575	415,929	18.3
$35,000 and Over	696	694	1,393,951	61.7
County Total	**4,147**	**3,113**	**$2,267,195**	**100.0%**
Rock County				
Less Than $5,000	322	60	$ 887	0.2%
$ 5,000 - 14,999	207	172	23,812	5.2
$15,000 - 24,999	184	181	70,534	15.4
$25,000 - 34,999	95	94	66,243	14.4
$35,000 and Over	127	127	297,172	64.8
County Total	**935**	**634**	**$458,648**	**100.0%**
Saline County				
Less Than $5,000	1,205	276	$ 4,571	0.1%
$ 5,000 - 14,999	1,272	1,062	155,607	3.9
$15,000 - 24,999	1,201	1,187	483,692	12.3
$25,000 - 34,999	901	897	655,247	16.6
$35,000 and Over	1,315	1,315	2,642,324	67.0
County Total	**5,894**	**4,737**	**$3,941,442**	**100.0%**
Sarpy County				
Less Than $5,000	4,382	1,246	$ 24,156	0.1%
$ 5,000 - 14,999	5,471	4,901	767,059	3.7
$15,000 - 24,999	4,213	4,146	1,701,592	8.1
$25,000 - 34,999	3,070	3,058	2,260,404	10.8
$35,000 and Over	7,625	7,610	16,194,221	77.3
County Total	**24,761**	**20,961**	**$20,947,431**	**100.0%**
Saunders County				
Less Than $5,000	1,788	363	$ 5,954	0.1%
$ 5,000 - 14,999	1,690	1,442	210,441	4.2
$15,000 - 24,999	1,641	1,621	658,379	13.1
$25,000 - 34,999	1,156	1,152	838,606	16.6
$35,000 and Over	1,814	1,810	3,329,021	66.0
County Total	**8,089**	**6,388**	**$5,042,401**	**100.0%**
Scotts Bluff County				
Less Than $5,000	3,551	528	$ 11,917	0.1%
$ 5,000 - 14,999	3,335	2,946	430,062	4.1
$15,000 - 24,999	2,957	2,925	1,113,321	10.7
$25,000 - 34,999	1,977	1,968	1,428,341	13.7
$35,000 and Over	3,211	3,208	7,455,092	71.4
County Total	**15,031**	**11,575**	**$10,438,734**	**100.0%**
Seward County				
Less Than $5,000	1,345	303	$ 5,360	0.1%
$ 5,000 - 14,999	1,183	1,050	156,517	3.3
$15,000 - 24,999	1,163	1,142	462,564	9.7
$25,000 - 34,999	903	901	633,631	13.3
$35,000 and Over	1,679	1,675	3,488,701	73.5
County Total	**6,273**	**5,071**	**$4,746,772**	**100.0%**

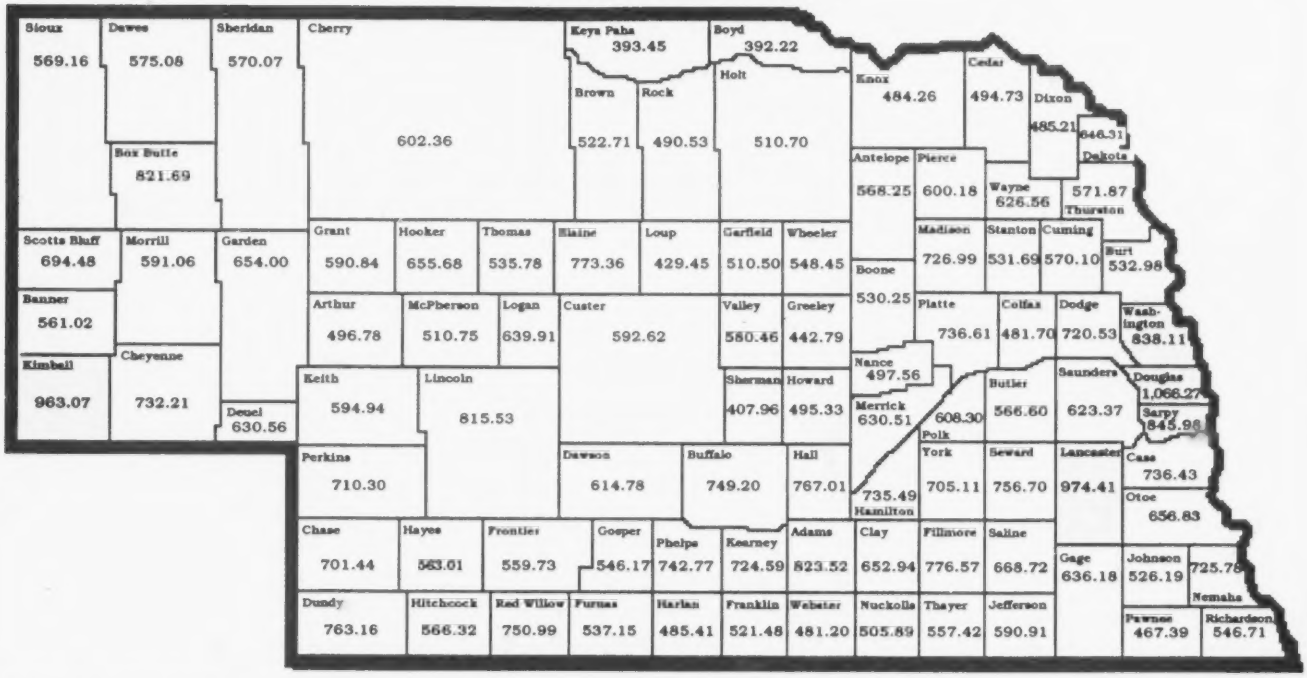
Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County				
Less Than $5,000	791	175	$ 2,892	0.2%
$ 5,000 - 14,999	607	520	71,091	4.5
$15,000 - 24,999	552	544	199,325	12.6
$25,000 - 34,999	333	333	236,545	15.0
$35,000 and Over	488	487	1,069,812	67.7
County Total	**2,771**	**2,059**	**$1,579,665**	**100.0%**
Sherman County				
Less Than $5,000	452	96	$ 1,423	0.2%
$ 5,000 - 14,999	361	311	44,847	7.2
$15,000 - 24,999	313	311	115,816	18.6
$25,000 - 34,999	199	198	136,717	21.9
$35,000 and Over	204	203	324,966	52.1
County Total	**1,529**	**1,119**	**$623,769**	**100.0%**
Sioux County				
Less Than $5,000	83	9	$ 236	0.1%
$ 5,000 - 14,999	94	83	11,607	6.6
$15,000 - 24,999	53	52	19,401	11.0
$25,000 - 34,999	34	34	23,372	13.2
$35,000 and Over	47	47	122,393	69.1
County Total	**311**	**225**	**$177,008**	**100.0%**
Stanton County				
Less Than $5,000	339	64	$ 1,137	0.2%
$ 5,000 - 14,999	320	279	40,162	5.4
$15,000 - 24,999	306	299	112,763	15.1
$25,000 - 34,999	199	199	139,263	18.7
$35,000 and Over	239	238	452,642	60.7
County Total	**1,403**	**1,079**	**$745,968**	**100.0%**
Thayer County				
Less Than $5,000	824	152	$ 2,737	0.2%
$ 5,000 - 14,999	592	519	74,649	4.5
$15,000 - 24,999	634	624	230,177	13.9
$25,000 - 34,999	399	399	288,243	17.4
$35,000 and Over	527	527	1,063,079	64.1
County Total	**2,976**	**2,221**	**$1,658,886**	**100.0%**
Thomas County				
Less Than $5,000	149	18	$ 269	0.1%
$ 5,000 - 14,999	80	60	7,343	3.2
$15,000 - 24,999	81	81	30,182	13.3
$25,000 - 34,999	42	42	29,420	13.0
$35,000 and Over	72	72	159,957	70.4
County Total	**424**	**273**	**$227,171**	**100.0%**
Thurston County				
Less Than $5,000	488	72	$ 1,154	0.1%
$ 5,000 - 14,999	413	322	45,367	4.2
$15,000 - 24,999	408	358	136,622	12.6
$25,000 - 34,999	250	239	167,314	15.4
$35,000 and Over	341	319	736,087	67.7
County Total	**1,900**	**1,310**	**$1,086,545**	**100.0%**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Valley County				
Less Than $5,000	585	97	$ 1,263	0.1%
$ 5,000 - 14,999	483	435	68,928	5.4
$15,000 - 24,999	436	433	165,213	13.1
$25,000 - 34,999	302	301	209,783	16.6
$35,000 and Over	373	372	819,632	64.8
County Total	**2,179**	**1,638**	**$1,264,819**	**100.0%**
Washington County				
Less Than $5,000	1,348	351	$ 6,865	0.1%
$ 5,000 - 14,999	1,306	1,144	174,073	3.1
$15,000 - 24,999	1,156	1,141	457,804	8.2
$25,000 - 34,999	910	909	663,478	11.8
$35,000 and Over	1,972	1,969	4,306,412	76.8
County Total	**6,692**	**5,514**	**$5,608,632**	**100.0%**
Wayne County				
Less Than $5,000	717	170	$ 4,244	0.2%
$ 5,000 - 14,999	717	622	94,485	4.7
$15,000 - 24,999	672	661	250,689	12.4
$25,000 - 34,999	419	418	303,929	15.1
$35,000 and Over	698	698	1,366,042	67.6
County Total	**3,223**	**2,569**	**$2,019,389**	**100.0%**
Webster County				
Less Than $5,000	504	86	$ 1,204	0.1%
$ 5,000 - 14,999	446	383	57,617	6.4
$15,000 - 24,999	377	368	136,039	15.1
$25,000 - 34,999	254	254	180,905	20.1
$35,000 and Over	291	290	525,040	58.3
County Total	**1,872**	**1,381**	**$900,804**	**100.0%**
Wheeler County				
Less Than $5,000	119	20	$ 351	0.2%
$ 5,000 - 14,999	60	47	6,060	3.5
$15,000 - 24,999	61	59	21,410	12.3
$25,000 - 34,999	33	33	22,954	13.2
$35,000 and Over	44	44	123,085	70.8
County Total	**317**	**203**	**$173,860**	**100.0%**
York County				
Less Than $5,000	1,482	403	$ 8,494	0.2%
$ 5,000 - 14,999	1,259	1,110	163,289	3.6
$15,000 - 24,999	1,251	1,234	518,839	11.4
$25,000 - 34,999	950	948	686,373	15.1
$35,000 and Over	1,508	1,506	3,170,976	69.7
County Total	**6,450**	**5,201**	**$4,547,971**	**100.0%**
Unallocated				
Less Than $5,000	7,610	1,327	$ 524,220	1.4%
$ 5,000 - 14,999	15,615	13,198	1,491,818	3.9
$15,000 - 24,999	13,408	12,930	3,524,541	9.2
$25,000 - 34,999	9,749	9,441	4,070,634	10.6
$35,000 and Over	26,607	24,838	28,665,539	74.9
Total	**72,989**	**61,734**	**$38,276,752**	**100.0%**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
State Total				
Less Than $5,000	148,042	31,947	$ 1,285,793	0.2%
$ 5,000 - 14,999	166,525	144,965	21,594,569	3.5
$15,000 - 24,999	144,051	141,252	55,909,341	9.0
$25,000 - 34,999	100,990	100,353	71,561,640	11.6
$35,000 and Over	206,776	204,668	468,121,087	75.7
Total	**766,384**	**623,185**	**$618,472,430**	**100.0%**

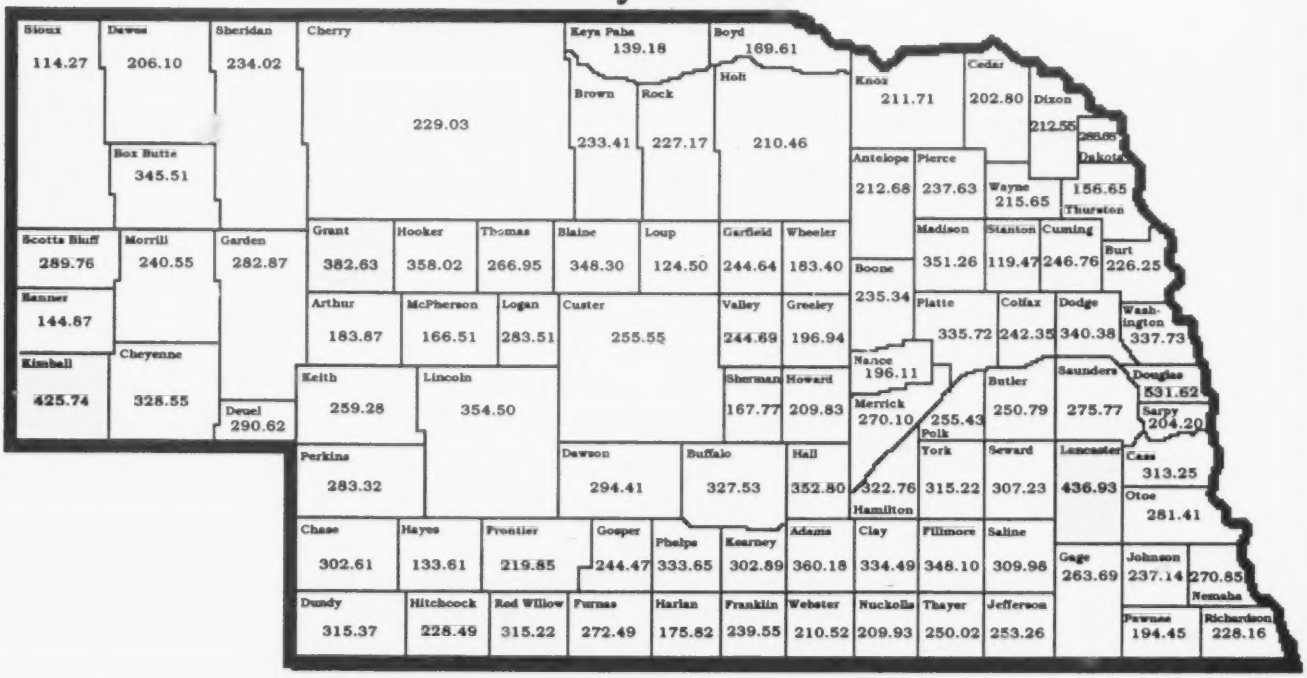
Table 4

Individual Income Tax Liability Per Return for 1991



All county average: $836.75
Counties above average are noted by shaded area on the map.

Per Capita Individual Income Tax Liability for 1991



All county average: $367.59
Counties above average are noted by shaded area on the map.

Total 1991 Individual Income Tax Liability

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Calculated Liability	
			Amount	Percent of Total
Less than 0	6,714	132	$ 177,647	0.0%
$ 0 - 4,999	141,328	31,815	1,108,146	0.2
$ 5,000 - 9,999	81,047	65,218	5,590,904	0.9
$ 10,000 - 14,999	85,478	79,747	16,003,665	2.6
$ 15,000 - 19,999	79,570	77,549	25,675,965	4.2
$ 20,000 - 24,999	64,481	63,703	30,233,376	4.9
$ 25,000 - 29,999	53,707	53,358	34,001,520	5.5
$ 30,000 - 34,999	47,283	46,995	37,560,120	6.1
$ 35,000 - 39,999	41,081	40,850	39,571,413	6.4
$ 40,000 - 44,999	34,507	34,310	40,231,513	6.5
$ 45,000 - 49,999	27,245	27,101	37,841,390	6.1
$ 50,000 - 54,999	21,829	21,700	35,337,267	5.7
$ 55,000 - 59,999	16,720	16,603	30,840,180	5.0
$ 60,000 - 74,999	29,208	28,926	66,931,670	10.8
$ 75,000 - 99,999	17,944	17,707	57,321,559	9.3
$ 100,000 - 199,999	12,591	12,250	67,044,909	10.8
$ 200,000 - 499,999	4,031	3,808	47,380,128	7.7
$ 500,000 - 999,999	910	822	21,307,800	3.4
$ 1,000,000 or more	710	591	24,313,259	3.9
Total	**766,384**	**623,185**	**$618,472,430**	**100.0%**

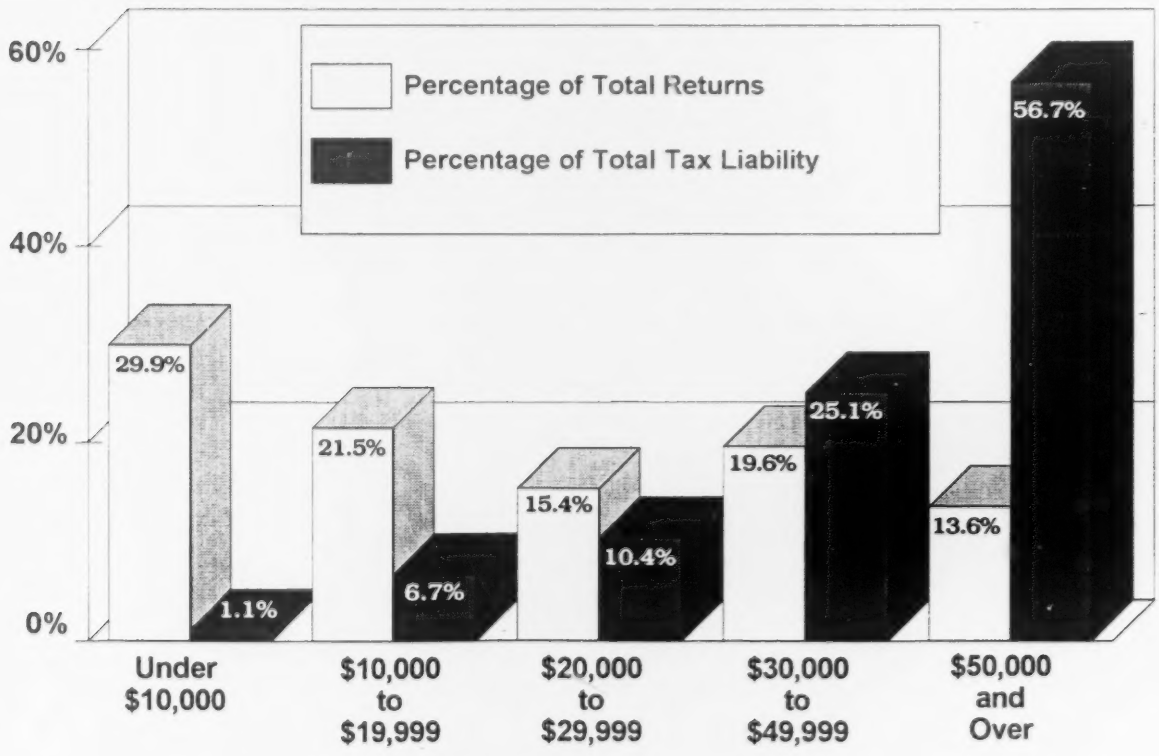


Table 6

1991 Resident Individual Income Tax Liability

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Federal Adjusted Gross Income	Calculated Liability	
				Amount	Percent of Total
Less than 0	6,257	123	$ 0	$ 176,087	0.0%
$ 0 - 4,999	134,048	30,408	194,461,293	584,359	0.1
$ 5,000 - 9,999	73,786	59,449	553,943,194	5,305,776	0.9
$ 10,000 - 14,999	77,486	72,393	970,019,045	15,116,886	2.6
$ 15,000 - 19,999	72,074	70,362	1,256,631,519	24,248,912	4.2
$ 20,000 - 24,999	58,232	57,659	1,304,122,384	28,639,652	4.9
$ 25,000 - 29,999	48,158	47,982	1,320,958,472	32,148,445	5.5
$ 30,000 - 34,999	42,361	42,250	1,374,324,496	35,571,397	6.1
$ 35,000 - 39,999	36,620	36,555	1,370,754,339	37,394,737	6.4
$ 40,000 - 44,999	30,669	30,614	1,300,969,912	38,069,506	6.6
$ 45,000 - 49,999	24,170	24,139	1,145,614,018	35,810,182	6.2
$ 50,000 - 54,999	19,344	19,323	1,013,586,312	33,509,800	5.8
$ 55,000 - 59,999	14,647	14,635	840,255,597	29,178,574	5.0
$ 60,000 - 74,999	25,077	25,048	1,665,210,944	63,185,698	10.9
$ 75,000 - 99,999	14,747	14,735	1,252,583,524	53,936,141	9.3
$ 100,000 -199,999	9,589	9,578	1,255,643,395	63,043,797	10.9
$ 200,000 -499,999	2,692	2,687	776,405,939	44,418,141	7.6
$ 500,000 -999,999	488	486	334,030,339	20,050,784	3.5
$1,000,000 or more	189	187	510,611,675	20,532,798	3.5
Total	**690,634**	**558,613**	**$18,440,126,397**	**$580,921,671**	**100.0%**

Table 7

Adjustments to 1991 Resident Individual Income Tax Returns

Federal Adjusted Gross Income	Nebraska Exemption Deduction	Nebraska Excess Itemized Deductions	Adjustments Increasing AGI	Adjustments Decreasing AGI	Nebraska Net Taxable Income
Less than 0	$ 16,919,640	$ 6,631,763	$ 12,350,941	$ 6,414,239	$ 1,039,094
$ 0- 4,999	45,779,520	3,923,554	1,196,316	2,311,054	22,366,614
$ 5,000- 9,999	102,023,520	15,236,138	2,672,876	5,912,299	182,516,507
$ 10,000- 14,999	151,128,660	33,191,729	4,549,838	14,324,443	468,645,207
$ 15,000- 19,999	174,907,230	49,053,035	5,726,190	18,176,739	721,696,018
$ 20,000- 24,999	166,093,950	61,784,705	6,336,395	16,636,522	822,019,891
$ 25,000- 29,999	156,941,400	70,941,456	7,282,038	14,247,831	884,860,081
$ 30,000- 34,999	149,663,220	85,226,071	7,010,419	13,628,037	962,848,179
$ 35,000- 39,999	136,012,440	96,307,486	7,207,721	14,197,623	993,844,798
$ 40,000- 44,999	118,205,280	102,071,477	6,936,370	13,817,247	968,716,958
$ 45,000- 49,999	95,803,140	100,869,032	6,472,759	11,819,190	870,179,834
$ 50,000- 54,999	77,169,090	95,738,821	5,228,083	11,829,499	783,038,511
$ 55,000- 59,999	59,232,930	85,597,803	5,012,562	9,302,063	657,041,269
$ 60,000- 74,999	101,849,370	184,587,294	10,660,362	19,873,198	1,322,777,019
$ 75,000- 99,999	59,461,260	142,252,228	12,214,256	20,910,925	1,020,038,217
$ 100,000-199,999	38,689,680	132,123,667	19,785,116	30,103,570	1,062,331,089
$ 200,000-499,999	10,886,310	62,298,498	14,162,255	33,799,303	682,636,113
$ 500,000-999,999	1,910,490	21,601,994	8,907,748	24,713,624	295,440,061
$ 1,000,000 or more	661,770	25,961,496	15,845,747	205,509,093	299,132,554
Total	**$1,663,338,900**	**$1,375,398,247**	**$159,557,994**	**$487,526,498**	**$13,021,168,013**

Table 8

1991 Individual Income Tax Liability and Payments for Resident Returns

Federal Adjusted Gross Income	Nebraska Income Tax	Nebraska Minimum Tax	Total Nebraska Income Tax Liablilty	Withholding Payments	Estimated Payments
Less than 0	$ 57,232	$ 113,218	$ 176,087	$ 543,880	$ 336,099
$ 0 - 4,999	546,896	37,463	584,359	5,640,303	461,973
$ 5,000 - 9,999	5,251,270	54,505	5,305,776	7,536,246	337,357
$ 10,000 - 14,999	14,984,487	132,398	15,116,886	15,978,726	1,328,244
$ 15,000 - 19,999	24,116,509	132,402	24,248,912	23,658,733	2,554,382
$ 20,000 - 24,999	28,520,986	118,664	28,639,652	27,297,522	3,270,870
$ 25,000 - 29,999	31,996,015	152,430	32,148,445	30,012,388	3,570,734
$ 30,000 - 34,999	35,435,013	136,384	35,571,397	33,441,890	3,793,806
$ 35,000 - 39,999	37,259,449	135,287	37,394,737	34,554,572	3,940,994
$ 40,000 - 44,999	37,900,432	169,074	38,069,506	33,667,205	4,104,950
$ 45,000 - 49,999	35,665,526	144,657	35,810,182	30,497,638	3,889,230
$ 50,000 - 54,999	33,351,504	158,296	33,509,800	28,181,117	3,629,461
$ 55,000 - 59,999	29,073,828	104,745	29,178,574	24,231,417	3,247,318
$ 60,000 - 74,999	62,947,814	237,883	63,185,698	49,607,475	8,229,680
$ 75,000 - 99,999	53,699,127	237,017	53,936,141	37,148,983	9,944,020
$ 100,000 -199,999	62,592,595	451,200	63,043,797	35,107,813	17,727,861
$ 200,000 -499,999	44,176,384	241,758	44,418,141	24,448,183	13,830,550
$ 500,000 -999,999	19,891,849	158,935	20,050,784	10,644,596	7,446,163
$1,000,000 or more	20,492,641	40,157	20,532,798	5,638,945	9,952,259
Total	**$577,959,555**	**$2,956,474**	**$580,921,671**	**$457,837,632**	**$101,595,952**

Table 9

1991 Individual Income Tax Credits

Federal Adjusted Gross Income	Motor Fuel Tax Credit		Credit for Tax Paid To Another State		Elderly Tax Credit		Child Care Credit	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
Less than 0	1,216	$ 449,967	1	$ 487	0	$ 0	0	$ 0
$ 0- 4,999	3,390	893,328	373	4,025	6	454	9	162
$ 5,000- 9,999	734	173,128	1,307	60,320	900	49,399	304	12,698
$ 10,000- 14,999	1,655	388,524	1,648	184,616	424	51,840	2,539	219,055
$ 15,000- 19,999	2,140	531,859	1,923	349,838	184	24,748	4,021	373,709
$ 20,000- 24,999	2,035	533,940	1,781	429,077	34	6,497	4,442	374,710
$ 25,000- 29,999	1,734	448,415	1,676	505,927	0	0	5,067	403,876
$ 30,000- 34,999	1,329	348,738	1,583	574,434	1	120	5,708	471,995
$ 35,000- 39,999	1,109	321,160	1,430	633,270	1	21	5,519	484,804
$ 40,000- 44,999	926	269,352	1,279	614,135	0	0	4,901	451,261
$ 45,000- 49,999	653	182,786	1,078	571,644	0	0	3,909	369,865
$ 50,000- 54,999	483	139,436	847	519,704	0	0	3,032	291,058
$ 55,000- 59,999	378	114,085	648	438,493	0	0	2,322	225,234
$ 60,000- 74,999	651	208,302	1,264	1,007,245	0	0	3,642	358,675
$ 75,000- 99,999	441	151,057	893	834,828	0	0	1,742	171,846
$ 100,000-199,999	290	118,997	877	1,216,821	1	107	733	75,378
$ 200,000-499,999	74	44,196	366	987,224	0	0	123	15,796
$ 500,000-999,999	14	16,533	88	396,810	0	0	15	2,176
$1,000,000 or more	9	10,324	47	449,905	0	0	4	607
Total	**19,261**	**$5,344,126**	**19,109**	**$9,778,802**	**1,551**	**$133,186**	**48,032**	**$4,302,904**

Table 10

General Fund Individual Income Tax Cash Receipts

Month	Gross Receipts[1] Calendar Year 1992	Gross Receipts[1] Calendar Year 1991	Net Receipts[2] Calendar Year 1992	Net Receipts[2] Calendar Year 1991	Net Change	Percent Change
January	$ 71,301,538	$ 71,550,744	$ 70,109,524	$ 70,581,051	($471,527)	(0.7)%
February	68,181,107	65,613,348	48,605,738	51,434,521	(2,828,783)	(5.5)
March	65,768,041	58,097,604	45,241,834	41,552,588	3,689,247	8.9
April	118,315,087	114,739,992	105,544,592	102,711,016	2,833,576	2.8
May	55,994,034	49,607,341	41,361,643	37,619,032	3,742,611	9.9
June	65,309,223	58,520,510	58,793,041	53,519,626	5,273,415	9.9
July	39,308,368	37,429,435	37,030,961	36,113,289	917,672	2.5
August	62,345,361	53,475,623	61,589,243	52,519,932	9,069,311	17.3
September	59,367,891	62,019,436	57,945,601	60,774,913	(2,829,312)	(4.7)
October	42,239,151	39,137,234	41,131,926	37,451,357	3,680,569	9.8
November	63,982,726	51,147,064	63,041,230	50,329,819	12,711,411	25.3
December	51,947,998	52,044,703	50,937,498	51,788,617	(851,119)	(1.6)
Total	**$764,060,523**	**$713,383,035**	**$681,332,833**	**$646,395,762**	**$34,937,070**	**5.4%**

[1]Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.
[2]Gross receipts less refunds.

Table 11

General Fund Corporation Income Tax Cash Receipts

Month	Gross Receipts[1] Calendar Year 1992	Gross Receipts[1] Calendar Year 1991	Net Receipts[2] Calendar Year 1992	Net Receipts[2] Calendar Year 1991	Net Change	Percent Change
January	$ 5,401,168	$ 4,792,773	$ 4,303,336	$ 2,881,818	$1,421,518	49.3%
February	4,210,627	2,640,409	3,486,396	2,194,253	$1,292,142	58.9
March	23,753,815	17,540,223	21,622,823	16,272,977	$5,349,846	32.9
April	13,251,116	12,804,370	12,166,334	10,024,419	$2,141,916	21.4
May	4,338,809	2,760,460	3,184,406	1,844,527	$1,339,879	72.6
June	15,468,018	17,651,976	14,447,118	17,270,318	($2,823,200)	(16.3)
July	4,147,668	3,462,028	3,573,006	1,763,990	$1,809,016	102.6
August	4,004,516	3,128,270	3,367,828	1,633,754	$1,734,074	106.1
September ..	17,847,182	23,029,594	17,094,698	21,711,234	($4,616,536)	(21.3)
October	7,444,036	4,572,460	5,015,576	904,089	$4,111,487	454.8
November ...	3,945,824	3,222,226	(381,328)	(880,069)	$498,740	(56.7)
December ...	18,606,714	21,253,636	12,116,096	19,273,694	($7,157,598)	(37.1)
**Total ..... **	**$122,419,493**	**$116,858,424**	**$99,996,289**	**$94,895,005**	**$5,101,284**	**5.4%**

[1]Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.
[2]Gross receipts less refunds.

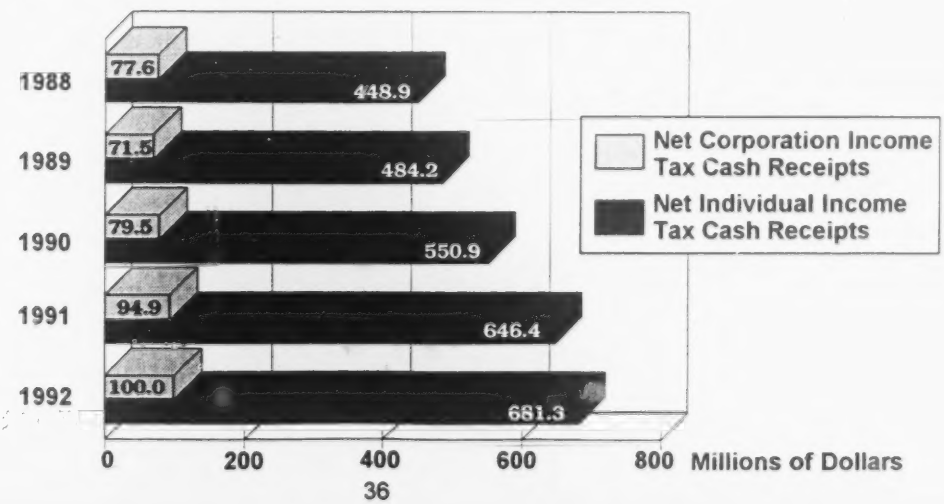


Table 12

Analysis of Corporation Income Tax Returns for 1991

Nebraska Taxable Income Classification	Number of Corporations	Percent of Total Corporations	Nebraska Taxable Income*	Calculated Tax at 5.58% & 7.81%	Percent of Total Liability
less than zero	9,790	29.3%	$ —-	$ —-	–.–%
$ 0 - 5,000	16,146	48.3	5,166,102	288,269	0.33
$ 5,001 - 10,000	1,210	3.6	8,860,012	494,389	0.56
$ 10,001 - 15,000	857	2.6	10,6[illegible]153	596,471	0.67
$ 15,001 - 20,000	646	1.9	11,232,721	626,786	0.71
$ 20,001 - 25,000	535	1.6	11,990,854	669,090	0.75
$ 25,001 - 30,000	460	1.4	12,601,943	703,188	0.79
$ 30,001 - 35,000	375	1.1	12,131,168	676,919	0.76
$ 35,001 - 40,000	331	1.0	12,393,171	691,539	0.78
$ 40,001 - 45,000	307	0.9	13,076,280	729,656	0.82
$ 45,001 - 50,000	399	1.2	19,028,914	1,061,813	1.20
$ 50,001 - 60,000	419	1.3	22,885,125	1,320,143	1.49
$ 60,001 - 70,000	265	0.8	17,149,166	1,043,875	1.18
$ 70,001 - 80,000	261	0.8	19,424,310	1,226,024	1.38
$ 80,001 - 90,000	146	0.4	12,362,610	802,730	0.91
$ 90,001 - 100,000	140	0.4	13,322,382	884,378	1.00
$ 100,001 - 150,000	318	1.0	38,339,411	2,639,738	2.98
$ 150,001 - 200,000	161	0.5	28,089,930	2,014,309	2.27
$ 200,001 - 250,000	100	0.3	22,205,481	1,622,748	1.83
$ 250,001 - 300,000	84	0.3	23,031,147	1,705,073	1.92
$ 300,001 - 350,000	57	0.2	18,208,562	1,358,534	1.53
$ 350,001 - 400,000	40	0.1	15,054,573	1,131,162	1.28
$ 400,001 - 450,000	47	0.1	19,899,358	1,501,735	1.69
$ 450,001 - 500,000	32	0.1	15,133,269	1,146,228	1.29
$ 500,001 - 750,000	77	0.2	47,463,624	3,621,054	4.08
$ 750,001 -1,000,000	58	0.2	50,870,715	3,908,333	4.41
$1,000,001 -2,000,000	71	0.2	98,155,320	7,586,765	8.56
$2,000,001 -3,000,000	33	0.1	80,139,776	6,222,122	7.02
$3,000,001 -5,000,000	34	0.1	130,061,962	10,119,929	11.41
greater than $5,000,000	32	0.1	413,674,616	32,272,308	36.40
TOTAL	**33,431**	**100.0%**	**$1,202,641,954**	**$88,665,307**	**100.00%**

*Does not include deficit

Table 13

Analysis of Financial Institution Tax Returns For 1991

Information	Banks	Savings & Loans	Credit Unions	Others[2]	Total
Number of returns	377	17	40	17	451
Preceding year-end deposits[1]	17,353,676	4,160,539	304,527	287,255	22,105,996
First quarter ending deposits[1]	17,026,742	4,164,493	320,253	281,160	21,792,648
Second quarter ending deposits[1]	17,238,779	4,161,444	328,110	279,224	22,007,556
Third quarter ending deposits[1]	17,644,611	4,089,222	330,990	280,185	22,345,009
Fourth quarter ending deposits[1]	18,231,039	3,952,676	336,219	298,027	22,817,962
Total deposits[1]	87,494,848	20,528,374	1,620,098	1,425,851	111,069,171
Average deposits[1]	17,554,050	4,105,675	324,020	291,641	22,275,385
Financial institution tax	8,250,402	1,929,667	152,289	137,071	10,469,429
Net Nebraska Income	354,618,422	46,483,523	3,668,301	4,033,300	408,803,546
Limitation amount	13,510,979	1,771,023	139,761	153,671	15,575,434
Net Nebraska Tax	7,968,093	1,021,238	119,287	111,825	9,220,443

[1]Deposit amounts are in thousands of dollars.

[2]Includes the 14 returns which did not indicate type of Financial Institution.

Sales Tax

The sales tax was established by the Nebraska Revenue Act of 1967. The sales tax applies to the gross receipts from all sales of tangible personal property and certain taxable services consumed or delivered within Nebraska. Sales tax is imposed upon the transaction called the sale, and not upon the article or service sold. The tax is paid by the consumer to the retailer, and the retailer remits the tax to the state. Certain sales are not subject to tax. Those exemptions are generally based on the nature of the seller, the property sold, or the purchaser, and the purchaser's intended use of the product.

From 1970 through 1983, the sales and use tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with tax year 1984, the Legislature sets the rate. The state sales and use tax rate is 5 percent (for a chronology of state sales tax rates see Table 4, page 19).

Business and Individual Consumer's Use Tax

The use tax is a complement to the sales tax and is paid directly to the state by the consumer. The consumer may be a business or an individual. The tax is imposed on the storage, use, or consumption in this state of tangible personal property and certain taxable services when the appropriate sales tax has not been paid. Examples of purchases that may be subject to consumer's use tax include items purchased from an out-of-state vendor, and inventory items purchased for resale that are withdrawn from inventory for personal or business use.

Retailer's Use Tax

The retailer's use tax is a component of the state sales and use tax. Out-of-state retailers who do not have sufficient business contact with Nebraska may voluntarily become licensed to collect the appropriate sales tax for their Nebraska customers. The tax applies to items delivered to a customer's home or business in Nebraska for storage, use, or consumption.

Sales and Use Tax on Motor Vehicles

The sale of motor vehicles, trailers, and semitrailers is subject to sales and use tax in Nebraska. The tax is charged on the net sales price of the motor vehicle or trailer. County treasurers collect the tax instead of the seller. The tax is paid to the county in which the vehicle is registered.

Local Option Sales and Use Tax

Any incorporated municipality may impose a local option (city) sales and use tax if approved by a majority of the votes cast in a regular election. The city tax is collected and administered in the same manner as the state sales and use tax. The tax applies to all transactions subject to the state sales and use tax that take place within the boundaries of the city imposing the city tax or the city where the item is delivered. Where a state use tax liability exists, the consumer is obligated to remit the city use tax in the same manner as the state use tax. As of October 1, 1992, 51 cities were imposing a local option sales and use tax.

Cities may impose a local option sales tax at a rate of .5 percent, 1 percent, or 1.5 percent.

Food Sales Tax Exemption

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which food is purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or food sold through vending machines. Prior to the exemption of food, a food sales tax credit was allowed on the individual income tax return (for a chronology of the food sales tax credit see Table 4, page 19).

Statistical Tables

Table 1 - Net Taxable Sales and State Sales Tax

1992 Net taxable sales and state sales tax are reported for selected municipalities within each county in Table 1. Motor vehicle net taxable sales are not included. The totals for smaller municipalities have been combined as "other" to prevent disclosure of information about individual establishments.

The amounts reported for each municipality reflect sales by establishments or transactions in or near the municipality and in outlying rural areas. All transactions are allocated to a municipality. These statistics are reported by the location of the business or the transaction, irrespective of the residence of the purchaser.

Table 2 - Motor Vehicle Net Taxable Sales and State Sales Tax

Motor vehicle net taxable sales and state sales tax statistics for 1992 are reported in Table 2. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the municipality where the purchase was made, these statistics are reported by county. Sales are reported by the county where the vehicle is registered, which is not necessarily the county where the vehicle is purchased. Net taxable sales statistics are calculated from the sales tax amounts reported by the county treasurers.

Table 3 - Sales Tax Statistics by Nebraska Business Classification

Table 3 reports 1992 net taxable sales and sales tax categorized by Nebraska Business Classification with a comparison of 1992 and 1991 net taxable sales.

Table 4 - Nebraska Business Classification Sales by County

Table 4 reports Nebraska Business Classification net taxable sales and sales tax by county for 1992. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail; Banking, Insurance, and Real Estate; and Services.

Table 5 - City Sales Tax Returned to Municipalities

1992 and 1991 Sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to municipalities is reported in Table 5. The sales tax figures are amounts actually returned to municipalities after deducting refunds and the statutory administration fee. A chronology of city sales tax rates is also shown.

Table 6 - General Fund Sales Tax Cash Revenues

1992 and 1991 monthly general fund sales tax cash revenues are reported in Table 6. Cash revenues are taxes attributable to the month for which tax liability was incurred. A chronology of city sales tax rates is also reported.

Table 7 - General Fund Sales Tax Cash Receipts

1992 and 1991 monthly general fund sales tax cash receipts are reported in Table 7 with a graph depicting net general fund sales tax cash receipts for 1988 through 1992.

Net Taxable Sales and State Sales Tax

Counties and Municipalities	CALENDAR YEAR 1992	
	Net Taxable Sales	Sales Tax
Adams County		
Ayr	$ 151,309	$ 7,488.53
Hastings	211,542,922	10,538,120.41
Holstein	678,345	33,468.49
Juniata	2,173,065	107,287.80
Kenesaw	1,255,743	62,069.72
Roseland	971,107	47,850.84
Other	2,335,474	115,590.89
County Total	**$219,107,965**	**$10,911,876.68**
Antelope County		
Brunswick	$ 848,095	$ 41,910.51
Clearwater	1,362,131	67,357.67
Elgin	4,629,183	228,669.96
Neligh	18,665,060	923,683.85
Oakdale	328,547	16,258.72
Orchard	1,435,903	70,995.40
Other	422,336	20,884.63
County Total	**$27,691,255**	**$1,369,760.74**
Arthur County		
Arthur	$ 656,709	$ 32,479.11
County Total	**$656,709**	**$32,479.11**
Banner County		
Harrisburg	$ 359,066	$ 17,708.14
County Total	**$359,066**	**$17,708.14**
Blaine County		
Dunning	$ 879,168	$ 43,619.59
Other	279,241	13,794.38
County Total	**$1,158,409**	**$57,413.97**
Boone County		
Albion	$ 22,352,415	$ 1,108,165.18
Cedar Rapids	1,679,148	83,039.23
Petersburg	1,490,128	73,709.43
St. Edward	2,797,027	138,753.70
Other	268,568	13,312.33
County Total	**$28,587,286**	**$1,416,979.87**
Box Butte County		
Alliance	$ 62,726,253	$ 3,106,176.62
Hemingford	3,310,989	163,678.04
County Total	**$66,037,242**	**$3,269,854.66**
Boyd County		
Butte	$ 1,621,548	$ 80,273.87
Lynch	1,415,031	69,879.10
Naper	570,620	28,208.81
Spencer	3,114,379	154,903.37
Other	266,719	13,193.73
County Total	**$6,988,297**	**$346,458.88**
Brown County		
Ainsworth	$ 19,557,932	$ 968,093.76
Johnstown	100,882	4,973.73
Long Pine	920,593	45,469.61
County Total	**$20,579,407**	**$1,018,537.10**
Buffalo County		
Amherst	$567,750	$27,988.11
Elm Creek	2,934,618	145,329.27
Gibbon	8,813,443	435,934.60
Kearney	267,305,788	13,265,502.95
Pleasanton	1,931,212	95,342.18
Ravenna	8,427,875	418,213.09
Riverdale	109,986	5,434.09
Shelton	10,393,736	515,545.45
Other	1,195,390	58,897.95
County Total	**$301,679,798**	**$14,968,187.69**

Counties and Municipalities	CALENDAR YEAR 1992	
	Net Taxable Sales	Sales Tax
Burt County		
Craig	$ 382,846	$ 19,000.79
Decatur	1,902,026	93,973.82
Lyons	5,134,752	254,201.13
Oakland	7,141,814	354,672.58
Tekamah	12,495,249	620,074.32
County Total	**$27,056,687**	**$1,341,922.64**
Butler County		
Bellwood	$ 1,503,921	$ 74,095.30
Brainard	1,147,864	57,024.16
Bruno	189,266	9,370.36
David City	19,103,199	945,798.47
Dwight	374,261	18,519.78
Linwood	123,811	6,126.68
Rising City	706,977	35,035.81
Ulysses	623,053	30,797.06
Other	1,093,970	54,031.53
County Total	**$24,866,322**	**$1,230,799.15**
Cass County		
Alvo	$ 35,704	$ 1,762.51
Avoca	497,500	24,643.18
Cedar Creek	699,409	34,666.44
Eagle	3,124,497	154,248.63
Elmwood	2,012,245	100,153.90
Greenwood	2,749,502	135,902.95
Louisville	5,803,750	287,001.31
Murdock	550,658	27,293.43
Murray	1,829,795	90,256.52
Nehawka	967,701	48,225.53
Plattsmouth	29,471,240	1,464,074.56
Union	683,041	35,068.70
Weeping Water	6,768,634	336,423.04
Other	404,374	20,074.04
County Total	**$55,598,050**	**$2,759,794.74**
Cedar County		
Belden	$ 435,308	$ 21,471.70
Coleridge	1,826,631	90,269.34
Fordyce	711,500	35,135.90
Hartington	20,527,294	1,017,768.30
Laurel	6,072,402	299,934.03
Randolph	3,988,984	196,910.62
Wynot	981,795	48,539.49
Other	331,012	16,376.44
County Total	**$34,874,926**	**$1,726,405.82**
Chase County		
Champion	$ 273,020	$ 13,507.72
Imperial	20,872,096	1,033,381.23
Wauneta	4,204,783	207,881.36
Other	226,440	11,177.24
County Total	**$25,576,339**	**$1,265,947.55**
Cherry County		
Cody	$ 587,019	$ 29,339.39
Merriman	919,789	45,395.27
Valentine	36,013,849	1,783,128.41
Other	1,182,088	58,411.71
County Total	**$38,702,745**	**$1,916,274.78**
Cheyenne County		
Dalton	$ 1,109,728	$ 55,474.33
Gurley	290,628	14,367.97
Lodgepole	627,157	31,016.29
Potter	1,146,209	56,819.14
Sidney	62,625,495	3,110,177.05
County Total	**$65,799,217**	**$3,267,854.78**

Table 1, Net Taxable Sales and State Sales Tax - continued

Counties and Municipalities	CALENDAR YEAR 1992 Net Taxable Sales	Sales Tax
Clay County		
Clay Center	$ 2,721,218	$ 143,652.05
Edgar	3,746,439	184,879.26
Fairfield	4,090,770	202,862.27
Glenvil	527,972	26,175.30
Harvard	649,372	31,374.18
Ong	202,296	10,009.55
Sutton	11,447,034	566,114.09
Trumbull	1,538,612	76,826.84
Other	454,447	22,521.79
County Total	**$25,378,160**	**$1,264,415.33**
Colfax County		
Clarkson	$ 7,480,757	$ 371,507.57
Howells	3,090,833	154,120.54
Leigh	1,700,525	83,604.58
Schuyler	22,941,142	1,136,231.86
Other	1,016,521	50,059.17
County Total	**$36,229,778**	**$1,795,523.72**
Cuming County		
Bancroft	$ 2,591,246	$ 128,481.41
Beemer	4,114,477	203,025.73
West Point	39,698,638	1,965,160.76
Wisner	6,840,524	337,886.38
County Total	**$53,244,885**	**$2,634,554.28**
Custer County		
Anselmo	$ 429,684	$ 21,312.55
Ansley	1,289,866	65,224.76
Arnold	4,329,210	213,738.23
Broken Bow	44,776,653	2,218,614.96
Callaway	1,603,390	79,332.18
Comstock	129,264	6,391.12
Mason City	220,975	10,932.76
Merna	2,378,609	117,512.85
Oconto	547,708	27,063.60
Sargent	2,943,865	150,472.21
Other	202,870	10,026.21
County Total	**$58,852,094**	**$2,920,621.43**
Dakota County		
Dakota City	$ 3,616,514	$ 183,677.69
Emerson	4,138,437	205,936.90
Homer	1,414,637	69,858.28
Hubbard	247,437	12,232.03
Jackson	2,250,515	113,967.15
South Sioux City	78,626,727	3,903,822.65
County Total	**$90,294,267**	**$4,489,494.70**
Dawes County		
Chadron	$ 34,683,563	$ 1,718,960.28
Crawford	5,397,902	266,944.27
Other	27,759	1,377.26
County Total	**$40,109,224**	**$1,987,281.81**
Dawson County		
Cozad	$ 32,002,028	$ 1,583,232.82
Farnam	336,206	16,673.13
Gothenburg	26,502,723	1,311,951.61
Lexington	81,507,094	4,064,936.22
Overton	2,985,191	147,696.96
Sumner	988,228	48,974.36
Other	270,139	14,420.52
County Total	**$144,591,609**	**$7,187,885.62**
Deuel County		
Big Springs	$ 3,643,752	$ 180,003.37
Chappell	4,365,684	216,144.10
County Total	**$8,009,436**	**$396,147.47**
Dixon County		
Allen	$ 383,879	$ 18,983.85
Concord	84,990	4,213.58
Dixon	127,729	6,323.32
Newcastle	626,434	31,000.96
Ponca	3,902,821	193,731.15
Wakefield	5,122,349	253,810.50
Other	301,365	14,858.23
County Total	**$10,549,567**	**$522,921.59**

Counties and Municipalities	CALENDAR YEAR 1992 Net Taxable Sales	Sales Tax
Dodge County		
Ames	$ 227,779	$ 11,280.50
Dodge	2,981,486	147,327.20
Fremont	223,566,426	11,167,525.66
Hooper	3,358,408	165,785.14
North Bend	5,940,596	293,650.66
Scribner	6,306,824	313,917.03
Snyder	1,681,713	83,274.57
Uehling	780,943	40,065.85
Other	339,037	16,758.34
County Total	**$245,183,212**	**$12,239,584.95**
Douglas County		
Bennington	$ 3,908,303	$ 193,329.55
Elkhorn	13,930,065	690,385.10
Millard	5,615,372	278,034.73
Omaha	4,144,165,250	205,238,810.89
Ralston	28,737,740	1,440,594.87
Valley	11,168,903	552,838.24
Waterloo	6,223,340	310,596.77
Other	6,212,492	310,305.06
County Total	**$4,219,961,465**	**$209,014,895.21**
Dundy County		
Benkelman	$ 6,703,371	$ 340,884.49
Haigler	254,411	12,588.73
Other	284,965	14,045.84
County Total	**$7,242,747**	**$367,519.06**
Fillmore County		
Exeter	$ 3,107,099	$ 153,677.27
Fairmont	1,935,667	95,601.30
Geneva	23,730,471	1,177,405.76
Milligan	1,118,850	55,351.64
Ohiowa	239,608	11,862.25
Shickley	3,836,720	189,477.36
Other	700,065	34,624.91
County Total	**$34,668,480**	**$1,718,000.49**
Franklin County		
Bloomington	$ 170,368	$ 8,431.03
Campbell	1,073,703	53,110.65
Franklin	5,923,137	292,335.72
Hildreth	1,471,522	72,639.86
Naponee	136,653	6,753.15
Riverton	125,334	6,199.00
Upland	480,467	23,703.31
County Total	**$9,381,184**	**$463,172.72**
Frontier County		
Curtis	$ 3,381,061	$ 170,161.13
Eustis	2,347,987	116,167.67
Maywood	799,061	39,751.27
Other	129,679	6,416.41
County Total	**$6,657,788**	**$332,496.48**
Furnas County		
Arapahoe	$ 10,114,677	$ 500,254.33
Beaver City	1,889,087	93,393.78
Cambridge	6,493,441	322,433.80
Holbrook	595,408	29,451.50
Oxford	4,218,430	208,721.00
Wilsonville	397,609	19,688.16
Other	520,100	25,817.03
County Total	**$24,228,752**	**$1,199,759.60**
Gage County		
Adams	$ 1,546,878	$ 76,513.63
Barneston	181,511	8,999.10
Beatrice	105,759,638	5,244,032.73
Blue Springs	316,484	15,749.32
Clatonia	601,461	29,743.19
Cortland	529,889	26,190.87
Filley	880,325	43,576.59
Odell	1,082,890	53,726.18
Pickrell	1,887,780	93,143.24
Virginia	215,408	10,699.36
Wymore	4,337,293	214,709.05
Other	36,493	1,808.78
County Total	**$117,376,050**	**$5,818,892.04**

Table 1 - continued

Counties and Municipalities	CALENDAR YEAR 1992 Net Taxable Sales	Sales Tax
Garden County		
Lewellen	$ 1,729,626	$ 85,545.88
Lisco	225,186	11,136.20
Oshkosh	4,735,438	234,985.47
County Total	**$6,690,250**	**$331,667.55**
Garfield County		
Burwell	$ 9,165,752	$ 452,610.96
County Total	**$9,165,752**	**$452,610.96**
Gosper County		
Elwood	$ 4,170,978	$ 206,238.38
Smithfield	247,054	12,235.99
County Total	**$4,418,032**	**$218,474.37**
Grant County		
Hyannis	$ 1,361,467	$ 67,298.33
Other	1,379,935	68,052.09
County Total	**$2,741,402**	**$135,350.42**
Greeley County		
Greeley	$ 1,377,780	$ 68,063.47
Scotia	1,024,010	50,777.24
Spalding	6,105,668	301,528.76
Wolbach	1,299,166	64,195.60
County Total	**$9,806,624**	**$484,565.07**
Hall County		
Alda	$ 3,732,235	$ 184,154.76
Cairo	2,053,979	101,585.13
Doniphan	6,303,978	312,616.22
Grand Island	449,385,367	22,377,715.81
Wood River	4,866,852	240,337.91
County Total	**$466,342,411**	**$23,216,409.83**
Hamilton County		
Aurora	$ 28,716,732	$ 1,425,400.13
Giltner	1,511,751	74,731.48
Hampton	3,085,613	152,381.70
Marquette	248,084	12,279.36
Phillips	524,073	25,901.47
Other	102,507	5,072.98
County Total	**$34,188,760**	**$1,695,767.12**
Harlan County		
Alma	$ 7,376,290	$ 364,930.38
Orleans	1,104,476	54,626.86
Republican City	1,139,613	56,115.80
Stamford	441,269	21,773.36
Other	570,682	28,051.05
County Total	**$10,632,330**	**$525,497.45**
Hayes County	**$724,306**	**$35,822.79**
Hitchcock County		
Culbertson	$ 1,283,731	$ 63,590.00
Palisade	3,881,194	191,863.18
Stratton	1,441,744	71,294.49
Trenton	1,731,722	85,639.12
County Total	**$8,338,391**	**$412,386.79**
Holt County		
Atkinson	$ 12,074,410	$ 595,667.00
Chambers	1,352,836	67,048.44
Ewing	2,920,038	144,146.43
Inman	120,560	5,960.51
O'Neill	48,108,500	2,383,880.98
Page	311,597	15,405.85
Stuart	2,832,789	139,992.28
Other	223,225	11,042.18
County Total	**$67,943,955**	**$3,363,143.67**
Hooker County		
Mullen	$ 2,629,343	$ 129,996.52
County Total	**$2,629,343**	**$129,996.52**
Howard County		
Dannebrog	$ 1,297,613	$ 64,094.52
Elba	948,394	46,775.23
Farwell	943,928	46,393.35
St. Libory	298,702	14,779.46
St. Paul	15,121,036	747,785.97
Other	598,653	29,910.61
County Total	**$19,208,326**	**$949,739.14**

Counties and Municipalities	CALENDAR YEAR 1992 Net Taxable Sales	Sales Tax
Jefferson County		
Daykin	$ 1,037,608	$ 51,367.82
Diller	759,017	37,477.89
Endicott	690,084	34,003.87
Fairbury	36,033,017	1,788,159.24
Jansen	1,526,170	75,140.91
Plymouth	4,247,792	210,704.36
Reynolds	330,991	16,401.69
Other	273,383	13,502.49
County Total	**$44,898,062**	**$2,226,758.27**
Johnson County		
Cook	$ 865,019	$ 42,780.24
Sterling	1,560,914	77,256.52
Tecumseh	12,670,737	628,319.12
Other	1,216,589	60,260.58
County Total	**$16,313,259**	**$808,616.46**
Kearney County		
Axtell	$ 961,548	$ 50,065.56
Minden	20,592,422	1,018,635.03
Wilcox	1,546,810	76,398.91
Other	150,739	8,055.92
County Total	**$23,251,519**	**$1,153,155.42**
Keith County		
Brule	$ 1,068,309	$ 52,715.54
Keystone	566,738	28,038.89
Ogallala	64,612,486	3,213,972.60
Paxton	2,911,630	143,844.15
Other	343,513	16,904.30
County Total	**$69,502,676**	**$3,455,475.48**
Keya Paha County		
Springview	$ 1,182,224	$ 58,482.66
Other	120,012	5,941.56
County Total	**$1,302,236**	**$64,424.22**
Kimball County		
Bushnell	$ 85,319	$ 4,226.76
Dix	349,850	17,311.60
Kimball	21,392,501	1,061,062.74
County Total	**$21,827,670**	**$1,082,601.10**
Knox County		
Bloomfield	$ 8,679,854	$ 429,301.66
Center	302,813	14,976.11
Creighton	11,072,321	548,273.62
Crofton	6,079,017	300,690.80
Niobrara	1,605,469	79,359.27
Verdigre	2,687,956	132,745.52
Wausa	2,181,826	107,847.14
Other	327,262	16,193.37
County Total	**$32,936,518**	**$1,629,387.49**
Lancaster County		
Bennet	$2,087,794	$103,150.24
Davey	381,813	18,890.80
Denton	1,296,216	63,871.79
Firth	1,340,950	66,230.61
Hallam	379,015	18,745.41
Hickman	2,335,140	115,421.65
Lincoln	1,545,496,918	76,438,727.42
Malcolm	710,231	36,023.61
Martell	501,911	24,771.48
Panama	1,350,612	66,625.71
Raymond	647,894	32,334.50
Roca	1,176,558	58,876.53
Walton	122,535	6,121.13
Waverly	7,353,401	363,633.27
Other	1,975,410	97,240.43
County Total	**$1,567,156,398**	**$77,510,664.58**
Lincoln County		
Brady	$1,168,880	$57,716.32
Hershey	5,367,166	264,891.23
Maxwell	586,125	28,972.63
North Platte	213,311,997	10,590,671.72
Sutherland	3,400,222	168,028.40
Wallace	1,611,867	79,774.03
Other	419,889	20,728.78
County Total	**$225,866,146**	**$11,210,783.11**

Table 1, Net Taxable Sales and State Sales Tax - continued

Counties and Municipalities	CALENDAR YEAR 1992 Net Taxable Sales	Sales Tax
Logan County		
Stapleton	$ 1,229,444	$ 60,806.45
County Total	**$1,229,444**	**$60,806.45**
Loup County		
Taylor	$ 456,155	$ 22,558.91
County Total	**$456,155**	**$22,558.91**
Madison County		
Battle Creek	$ 6,891,603	$ 341,662.82
Madison	8,726,119	433,101.01
Meadow Grove	666,624	32,990.05
Newman Grove	4,092,274	202,282.75
Norfolk	251,140,384	12,541,674.39
Tilden	5,200,743	257,925.14
County Total	**$276,717,747**	**$13,809,636.16**
McPherson County	**315,039**	**15,578.48**
Merrick County		
Central City	$ 22,339,416	$ 1,108,071.95
Clarks	2,282,685	112,656.22
Palmer	1,785,446	88,211.49
Silver Creek	1,395,166	69,185.86
Other	1,316,041	65,046.52
County Total	**$29,118,754**	**$1,443,172.04**
Morrill County		
Bayard	$ 4,742,943	$ 234,097.59
Bridgeport	15,686,658	775,904.60
Other	379,291	18,923.16
County Total	**$20,808,892**	**$1,028,925.35**
Nance County		
Belgrade	$ 391,581	$ 19,358.26
Fullerton	7,549,306	373,755.26
Genoa	3,009,347	149,311.35
County Total	**$10,950,234**	**$542,424.87**
Nemaha County		
Auburn	$ 28,748,707	$ 1,426,133.38
Brock	119,186	6,251.23
Brownville	786,667	38,990.57
Johnson	1,008,935	49,928.23
Peru	1,098,282	54,275.98
Other	87,270	4,315.74
County Total	**$31,849,047**	**$1,579,895.13**
Nuckolls County		
Hardy	$ 687,419	$ 34,177.73
Lawrence	1,257,551	62,288.71
Nelson	3,235,702	159,905.70
Ruskin	663,044	32,801.13
Superior	17,986,649	890,191.05
Other	284,847	14,084.64
County Total	**$24,115,212**	**$1,193,448.96**
Otoe County		
Burr	$ 548,538	$ 27,073.01
Douglas	851,724	41,888.38
Dunbar	98,444	4,871.50
Nebraska City	50,276,081	2,495,402.02
Palmyra	699,709	35,099.83
Syracuse	12,970,445	640,515.94
Talmage	656,652	32,451.91
Unadilla	798,431	39,465.47
Other	469,879	23,227.23
County Total	**$67,369,903**	**$3,339,995.29**
Pawnee County		
Burchard	$ 434,272	$ 21,601.86
Dubois	604,407	30,098.51
Pawnee City	4,960,240	245,979.35
Table Rock	1,565,267	77,988.98
Other	398,263	19,692.90
County Total	**$7,962,449**	**$395,361.60**

Counties and Municipalities	CALENDAR YEAR 1992 Net Taxable Sales	Sales Tax
Perkins County		
Grant	$ 12,964,734	$ 644,233.57
Madrid	1,659,516	86,353.73
Venango	221,163	10,931.84
Other	533,860	26,555.76
County Total	**$15,379,273**	**$768,074.90**
Phelps County		
Bertrand	$ 2,044,527	$ 101,164.33
Holdrege	62,109,528	3,080,756.64
Loomis	888,882	43,941.38
Other	857,032	42,240.21
County Total	**$65,899,969**	**$3,268,102.56**
Pierce County		
McLean	$ 593,244	$ 29,292.96
Osmond	5,927,121	293,480.42
Pierce	7,429,578	366,635.13
Plainview	8,376,058	414,016.58
Other	513,562	25,410.18
County Total	**$22,839,563**	**$1,128,835.27**
Platte County		
Columbus	$ 205,739,261	$ 10,205,107.88
Creston	998,985	49,458.41
Duncan	338,582	16,759.39
Humphrey	9,501,669	470,675.42
Lindsay	2,515,762	124,476.76
Monroe	914,598	45,230.72
Platte Center	1,657,243	81,713.15
Other	1,300,999	63,979.65
County Total	**$222,967,099**	**$11,057,401.38**
Polk County		
Osceola	$ 9,575,232	$ 474,786.13
Polk	1,817,839	90,230.79
Shelby	3,249,564	160,939.54
Stromsburg	10,131,532	501,070.24
County Total	**$24,774,167**	**$1,227,026.70**
Red Willow County		
Bartley	$ 806,006	$ 40,181.26
Danbury	297,262	14,693.98
Indianola	2,492,206	123,110.58
Lebanon	129,458	6,405.30
McCook	101,359,483	5,087,846.09
County Total	**$105,084,415**	**$5,272,237.21**
Richardson County		
Dawson	$ 512,358	$ 25,357.78
Falls City	27,015,548	1,365,625.49
Humboldt	6,179,090	306,107.89
Rulo	850,313	41,954.59
Salem	154,217	7,624.80
Shubert	621,462	30,669.85
Stella	514,248	25,426.54
Verdon	403,076	19,998.58
County Total	**$36,250,312**	**$1,822,765.52**
Rock County		
Bassett	$n8,717,719	$ 430,751.00
Other	304,720	15,058.80
County Total	**$9,022,439**	**$445,809.80**
Saline County		
Crete	$ 42,848,098	$ 2,133,305.32
Dewitt	1,461,731	72,417.72
Dorchester	1,745,817	86,260.76
Friend	6,661,306	328,688.53
Swanton	303,813	15,015.93
Tobias	256,301	12,682.25
Western	466,172	23,078.25
Wilber	4,677,528	231,332.93
County Total	**$58,420,766**	**$2,902,781.69**

Table 1 - continued

Counties and Municipalities	CALENDAR YEAR 1992 Net Taxable Sales	Sales Tax
Sarpy County		
Bellevue	$ 156,122,878	$ 7,790,444.76
Gretna	11,062,763	547,095.25
LaVista	60,009,802	2,993,827.43
Papillion	34,286,459	1,704,931.50
Springfield	1,510,654	74,705.62
Other	1,558,994	76,801.45
County Total	**$264,551,550**	**$13,187,806.01**
Saunders County		
Ashland	$ 13,541,862	$ 671,093.31
Cedar Bluffs	957,584	47,343.21
Ceresco	11,535,449	573,281.94
Colon	215,892	10,714.51
Malmo	42,689	2,123.87
Mead	1,897,024	93,747.34
Morse Bluff	726,370	35,903.58
Prague	748,960	37,069.37
Valparaiso	2,453,692	122,663.98
Wahoo	27,203,396	1,356,589.77
Weston	1,002,028	49,551.79
Yutan	1,167,067	57,743.74
Other	593,639	29,325.11
County Total	**$62,085,652**	**$3,087,151.52**
Scotts Bluff County		
Gering	$ 41,675,060	$ 2,057,860.67
Lyman	654,047	32,360.61
Minatare	2,443,316	121,120.18
Mitchell	9,223,842	456,560.65
Morrill	4,225,694	209,278.87
Scottsbluff	198,146,289	9,843,539.39
Other	446,454	22,089.05
County Total	**$256,814,702**	**$12,742,809.42**
Seward County		
Beaver Crossing	$ 597,610	$ 29,580.69
Cordova	350,030	17,403.70
Garland	967,562	47,825.45
Milford	7,881,201	391,786.09
Pleasant Dale	755,110	37,342.43
Seward	56,338,479	2,794,773.58
Staplehurst	281,896	13,960.08
Utica	2,677,840	132,152.49
Other	359,103	17,765.48
County Total	**$70,208,831**	**$3,482,589.99**
Sheridan County		
Ellsworth	$ 144,163	$ 7,096.28
Gordon	21,220,459	1,052,233.77
Hay Springs	3,857,563	190,492.33
Rushville	6,906,222	349,739.74
Whiteclay	2,954,754	145,575.23
Other	316,156	15,638.53
County Total	**$35,399,317**	**$1,760,775.88**
Sherman County		
Ashton	$ 943,951	$ 46,664.87
Litchfield	812,669	40,095.84
Loup City	6,577,215	325,540.94
Other	208,474	10,306.30
County Total	**$8,542,309**	**$422,607.95**
Sioux County		
Harrison	$ 1,806,750	$ 89,170.38
County Total	**$1,806,750**	**$89,170.38**
Stanton County		
Pilger	$ 2,143,428	$ 105,958.51
Stanton	5,858,759	289,132.80
County Total	**$8,002,187**	**$395,091.31**
Thayer County		
Alexandria	$ 235,433	$ 11,641.04
Bruning	2,345,776	115,751.76
Byron	320,718	15,859.77
Carleton	856,373	42,134.58
Chester	1,135,951	56,100.49
Davenport	1,695,114	83,926.87
Deshler	3,222,716	159,133.78
Hebron	21,092,271	1,046,882.03
Hubbell	410,888	20,331.21
Other	949,950	46,680.98
County Total	**$32,265,190**	**$1,598,442.51**
Thomas County		
Thedford	$ 2,883,549	$ 142,369.27
Other	323,057	15,985.24
County Total	**$3,206,606**	**$158,354.51**
Thurston County		
Pender	$ 8,270,688	$ 408,526.19
Thurston	214,815	10,637.25
Walthill	1,160,232	57,322.13
Other	265,047	13,102.59
County Total	**$9,910,782**	**$489,588.16**
Valley County		
Arcadia	$ 1,834,958	$ 90,731.26
Ord	23,699,647	1,172,887.85
Other	1,165,804	57,763.39
County Total	**$26,700,409**	**$1,321,382.50**
Washington County		
Arlington	$ 2,051,213	$ 102,975.94
Blair	59,485,323	2,966,423.90
Fort Calhoun	2,452,852	122,902.23
Herman	1,199,115	59,288.47
Other	849,376	41,980.23
County Total	**$66,037,879**	**$3,293,570.77**
Wayne County		
Hoskins	$ 573,492	$ 28,398.47
Wayne	41,016,127	2,032,260.93
Winside	752,188	37,328.15
Other	593,804	29,377.21
County Total	**$42,935,611**	**$2,127,364.76**
Webster County		
Blue Hill	$ 4,483,201	$ 224,734.29
Guide Rock	694,530	34,326.34
Red Cloud	8,926,198	441,339.07
Other	513,823	25,381.27
County Total	**$14,617,752**	**$725,780.97**
Wheeler County		
Bartlett	$ 522,299	$ 25,845.11
Ericson	975,364	48,209.77
County Total	**$1,497,663**	**$74,054.88**
York County		
Bradshaw	$ 835,694	$ 41,347.71
Gresham	402,673	19,917.80
Henderson	7,094,021	350,325.04
McCool Junction	714,658	35,361.64
Waco	2,496,339	123,966.45
York	85,893,960	4,265,049.81
Other	338,147	16,862.61
County Total	**$97,775,492**	**$4,852,831.06**
Unallocated and Nonresident	**$ 1,143,830,957**	**$ 56,656,723.27**
State Total	**$11,900,883,302**	**$590,155,654.73**

Table 2

Motor Vehicle Net Taxable Sales and State Sales Tax

County	Calendar Year 1992 Net Taxable Sales	Sales Tax
Adams	$ 25,607,862	$ 1,277,420.51
Antelope	6,660,528	330,918.69
Arthur	659,147	32,675.86
Banner	1,026,394	50,754.55
Blaine	748,723	36,951.08
Boone	6,317,829	313,873.23
Box Butte	12,879,193	642,409.60
Boyd	2,207,686	109,462.01
Brown	3,928,464	195,046.32
Buffalo	34,550,051	1,723,160.06
Burt	7,935,010	394,556.77
Butler	7,552,468	375,276.55
Cass	22,576,794	1,122,701.53
Cedar	8,491,306	421,972.41
Chase	5,578,770	277,114.82
Cherry	6,285,316	312,255.54
Cheyenne	9,264,978	462,469.99
Clay	7,171,798	356,340.01
Colfax	8,137,911	404,396.80
Cuming	10,524,716	523,097.48
Custer	11,109,455	552,174.84
Dakota	16,125,652	803,793.99
Dawes	6,226,179	310,758.55
Dawson	21,552,364	1,074,378.30
Deuel	2,211,293	109,864.27
Dixon	4,836,856	240,227.17
Dodge	31,883,990	1,590,595.23
Douglas	378,932,944	18,949,522.33
Dundy	3,059,043	151,800.52
Fillmore	7,133,017	354,421.98
Franklin	3,747,911	186,061.89
Frontier	3,230,346	160,338.07
Furnas	5,533,093	274,842.47
Gage	19,655,070	979,949.49
Garden	2,389,828	118,731.17
Garfield	1,786,940	88,534.49
Gosper	2,369,145	117,490.23
Grant	1,106,547	54,710.00
Greeley	2,477,499	122,876.47
Hall	48,252,493	2,408,417.04
Hamilton	9,758,082	484,966.99
Harlan	4,015,342	199,361.63
Hayes	1,368,254	67,741.53
Hitchcock	3,102,104	153,943.42
Holt	11,768,070	585,742.95
Hooker	748,848	36,992.42
Howard	5,744,750	285,373.07
Jefferson	7,926,143	394,833.66
Johnson	4,226,616	209,867.31
Kearney	7,331,299	364,382.89
Keith	8,370,158	417,448.70
Keya Paha	1,185,652	58,644.13
Kimball	4,099,858	204,205.17
Knox	8,158,091	405,401.06
Lancaster	183,458,582	9,184,467.18
Lincoln	31,707,991	1,583,809.60
Logan	1,036,532	51,314.89
Loup	743,810	36,693.22
Madison	29,768,131	1,484,839.16
McPherson	542,512	26,717.49
Merrick	8,080,756	401,544.97
Morrill	5,673,141	282,377.22
Nance	3,709,402	184,464.42
Nemaha	7,239,161	359,697.71
Nuckolls	4,753,604	236,080.64
Otoe	13,224,507	658,795.95
Pawnee	2,732,179	135,545.17
Perkins	3,472,687	172,371.72
Phelps	10,789,602	536,274.55
Pierce	7,501,745	372,824.11
Platte	28,926,130	1,438,283.64
Polk	5,976,156	296,877.30
Red Willow	11,721,586	582,629.24
Richardson	8,306,837	412,808.78
Rock	2,134,715	106,155.94
Saline	11,166,504	556,012.75
Sarpy	103,370,015	5,158,746.94
Saunders	18,667,279	928,301.59
Scotts Bluff	34,340,006	1,712,364.00
Seward	13,556,406	673,888.78
Sheridan	6,520,024	324,449.10
Sherman	3,222,612	159,936.92
Sioux	1,861,613	92,259.44
Stanton	5,216,924	259,126.28
Thayer	5,975,322	296,846.43
Thomas	899,053	44,414.37
Thurston	4,280,347	212,543.25
Valley	4,231,270	210,108.58
Washington	18,869,206	938,117.56
Wayne	7,504,707	372,907.30
Webster	3,681,229	182,782.13
Wheeler	1,185,140	58,612.66
York	14,499,397	720,772.08
Unallocated	18,125,529	906,841.38
State Total	**$1,488,200,225**	**$74,234,851.68**

Sales Tax Statistics by Nebraska Business Classification

Business Classification	1992 Net Taxable Sales	1991 Net Taxable Sales	Percent Change	1992 Sales Tax
AGRICULTURAL				
Agricultural Production	$ 4,945,599	$ 4,604,766	7.4	$ 245,466.45
Wheat	12,707	122,159	(89.6)	633.07
Corn	379,117	405,007	(6.4)	18,785.54
Soybeans	143,072	551,395	(74.1)	7,065.26
Cash Grains, Not elsewhere classified	3,137,982	3,203,233	(2.0)	154,973.83
Field Crops, Except Cash Grains	2,124,271	2,163,995	(1.8)	104,841.62
Vegetables and Melons	337,350	298,914	12.9	16,710.22
Fruits and Tree Nuts	5,465,637	6,321,363	(13.5)	269,201.19
Horticultural Specialties	4,426,654	4,071,204	8.7	218,090.95
General Farms, Primarily Crops	4,322,896	4,304,819	0.4	213,660.24
Class Total	**$25,295,285**	**$26,046,855**	**(2.9)**	**$1,249,428.37**
Agricultural Livestock	$ 2,109,224	$ 1,767,449	19.3	$ 104,217.27
Livestock, Except Specialties	355,279	367,877	(3.4)	17,432.96
Beef Cattle and Beef Cattle Feedlots	411,473	231,355	77.9	20,371.88
Hogs	500,072	376,648	32.8	24,693.99
Sheep and Goats	122,866	69,763	76.1	6,129.84
Dairy Farms	4,360,812	4,426,280	(1.5)	215,760.97
Poultry and Eggs	507,919	539,622	(5.9)	25,118.74
Turkey and Turkey Eggs	76,151	33,363	128.2	3,765.95
Poultry Hatcheries	201,611	357,824	(43.7)	9,963.51
Animal Specialties	7,166,414	6,846,870	4.7	355,377.80
General Farms, Primarily Livestock	1,071,256	1,115,355	(4.0)	52,893.60
Class Total	**$16,883,077**	**$16,132,406**	**4.7**	**$835,726.51**
Agricultural Services	$ 14,711,698	$ 15,198,282	(3.2)	$ 728,101.73
Soil Preparation Services	579,254	867,978	(33.3)	28,615.19
Crop Planting, Cultivating and Protection	8,266,121	8,773,012	(5.8)	409,256.36
Veterinary Services	19,146,509	20,104,297	(4.8)	947,680.97
Animal Services, Except Veterinary	21,415,836	19,626,877	9.1	1,065,340.59
Farm Labor and Management Services	4,976,138	4,917,516	1.2	245,619.65
Landscape and Horticultural Services	12,886,003	10,094,799	27.6	636,812.91
Class Total	**$81,981,559**	**$79,582,761**	**3.0**	**$4,061,427.40**
Forestry	**$1,096,229**	**$650,525**	**68.5**	**$55,207.53**
Fishing, Hunting and Trapping	$ 12,941,671	$ 14,237,602	(9.1)	$ 643,517.74
Commercial Fishing, Fish Hatcheries and Preserves	3,851	12,674	(69.6)	191.90
Class Total	**12,945,522**	**14,250,276**	**(9.2)**	**$643,709.64**
CLASS GRAND TOTAL	**$138,201,672**	**$136,662,823**	**1.1**	**$6,845,499.45**
MINING				
Metal Mining	**$144,035**	**$146,943**	**(2.0)**	**$7,125.58**
Oil and Gas Extraction	$ 310,186	$ 415,428	(25.3)	$ 15,320.08
Crude Petroleum and Natural Gas	67,439	44,342	52.1	3,320.48
Natural Gas Liquids	77,684	69,299	12.1	3,844.13
Oil and Gas Field Services	3,860,249	5,078,686	(24.0)	190,761.99
Class Total	**$4,315,558**	**$5,607,755**	**(23.0)**	**$213,246.68**

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

Business Classification	1992 Net Taxable Sales	1991 Net Taxable Sales	Percent Change	1992 Sales Tax
Nonmetallic Mineral Mining	$ 7,959,611	$ 7,702,313	3.3	$ 394,392.68
Sand and Gravel	9,265,982	8,521,510	8.7	458,174.12
Class Total	**$17,225,593**	**$16,223,823**	**6.2**	**$852,566.80**
CLASS GRAND TOTAL	**$21,685,186**	**$21,978,521**	**(1.3)**	**$1,072,939.06**
CONSTRUCTION				
Building Construction	$ 9,279,945	$ 8,724,304	6.4	$ 459,267.48
Residential Building Contractors	3,771,861	3,810,146	(1.0)	186,105.96
Operative Builders	5,858,885	5,807,073	0.9	289,788.10
Nonresidential Building Contractors	5,686,443	5,947,501	(4.4)	290,770.66
Class Total	**$24,597,134**	**$24,289,024**	**1.3**	**$1,225,932.20**
Other Construction	$ 3,110,018	$ 2,575,710	20.7	$ 153,452.37
Highway and Street Construction	2,494,880	2,876,017	(13.3)	128,359.62
Heavy Construction	253,145	271,821	(6.9)	12,529.17
Class Total	**$5,858,043**	**$5,723,548**	**2.3**	**$294,341.16**
Special Trade Construction	$ 71,614,009	$ 66,183,757	8.2	$ 3,554,322.64
Plumbing and Heating	7,812,245	7,829,760	(0.2)	393,558.79
Painting and Decorating	2,510,037	2,547,387	(1.5)	128,898.17
Electrical Work	5,593,061	5,687,022	(1.7)	276,287.31
Masonry	984,542	1,031,200	(4.5)	48,621.73
Carpentry and Flooring	4,567,387	3,412,742	33.8	225,853.40
Roofing and Sheet Metal Work	6,326,693	5,266,815	20.1	313,449.46
Concrete Work	25,249,102	20,816,862	21.3	1,248,377.98
Water Well Drilling	21,421,957	22,046,283	(2.8)	1,054,420.69
Class Total	**$146,079,033**	**$134,821,828**	**8.3**	**$7,243,790.17**
CLASS GRAND TOTAL	**$176,534,210**	**$164,834,400**	**7.1**	**$8,764,063.53**
MANUFACTURING				
Food Products	$ 5,208,892	$ 5,053,444	3.1	$ 258,733.67
Meat Products	210,317	155,736	35.0	10,389.53
Dairy Products	792,880	414,462	91.3	39,426.36
Grain Mill Products	2,743,692	2,932,480	(6.4)	135,495.66
Bakery Products	447,476	327,596	36.6	22,211.13
Sugar and Confectionery Products	71,843	66,554	7.9	3,591.29
Beverages	6,398,147	5,777,766	10.7	316,698.80
Class Total	**$15,873,247**	**$14,728,038**	**7.8**	**$786,546.44**
Tobacco Manufacturing	**$11,375,634**	**$11,126,539**	**2.2**	**$567,903.98**
Other Manufacturing				
Textile Mill Products	$ 8,166,174	$ 8,551,118	(4.5)	$ 402,640.57
Apparel and Finished Fabric Products	16,287,112	15,260,218	6.7	808,041.58
Class Total	**$24,453,286**	**$23,811,336**	**2.7**	**$1,210,682.15**
Lumber and Wood Products, except Furniture	$ 22,727,237	$ 21,554,466	5.4	$ 1,122,800.13
Sawmills and Planing Mills	2,238,408	2,926,072	(23.5)	110,286.33
Class Total	**$24,965,645**	**$24,480,538**	**2.0**	**$1,233,086.46**

Table 3 - continued

Business Classification	1992 Net Taxable Sales	1991 Net Taxable Sales	Percent Change	1992 Sales Tax
Furniture and Fixtures	$ 3,895,058	$ 7,600,192	(48.8)	$ 192,798.26
Household Furniture	3,082,800	2,011,848	53.2	152,262.64
Office Furniture	313,880	393,928	(20.3)	15,511.15
Class Total	**$7,291,738**	**$10,005,968**	**(27.1)**	**$360,572.05**
Printing and Publishing*	$ 17,769,879	$ 16,755,396	6.1	($ 380,378.29)
Newspaper Printing and Publishing	5,776,753	5,786,839	(0.2)	284,516.68
Books	4,460,711	3,533,218	26.3	220,269.62
Miscellaneous Publishing	9,828,876	9,050,380	8.6	487,778.45
Commercial Printing	68,547,104	64,725,046	5.9	3,401,047.32
Service Industries for Printing	12,344,945	12,164,395	1.5	611,878.37
Miscellaneous Printing	38,181,014	37,874,418	0.8	1,893,081.46
Class Total	**$156,909,282**	**$149,889,692**	**4.7**	**$6,518,193.61**
Chemical and Allied Products	$ 13,233,316	$ 15,528,135	(14.8)	$ 674,278.03
Industrial Inorganic Chemical	4,343,628	4,221,653	2.9	214,591.28
Drugs*	662,791	3,489,496	(81.0)	(394,622.66)
Soap and Cosmetics	4,210,811	3,329,386	26.5	214,009.84
Paints	5,607,445	5,214,050	7.5	278,228.19
Industrial Organic Chemicals	239,291	46,218	417.7	11,789.17
Agricultural Chemicals	1,174,843	1,360,721	(13.7)	106,191.47
Class Total	**$29,472,125**	**$33,189,659**	**(11.2)**	**$1,104,465.32**
Petroleum Refining	**$5,583,733**	**$5,516,205**	**1.2**	**$275,826.87**
Rubber and Plastics Products	**$4,966,255**	**$6,110,011**	**(18.7)**	**$233,465.96**
Fabricated Metal Products	**$63,757,644**	**$65,018,926**	**(1.9)**	**$3,205,787.37**
Nonelectrical Machinery	$ 15,109,194	$ 15,437,649	(2.1)	$ 777,451.94
Farm and Garden	39,177,393	38,456,460	1.9	1,949,740.36
Other	19,671,727	19,794,747	(0.6)	977,030.15
Class Total	**$73,958,314**	**$73,688,856**	**0.4**	**$3,704,222.45**
Electrical Machinery and Supplies	**$67,429,473**	**$74,504,959**	**(9.5)**	**$3,325,926.29**
Misc. Manufacturing Industries	**$124,082,224**	**$108,205,283**	**14.7**	**$6,254,837.30**
CLASS GRAND TOTAL	**$610,118,600**	**$600,276,010**	**1.6**	**$28,781,516.25**
TRANSPORTATION				
Railroads and Railroad Transportation	$ 1,501,453	$ 457,914	227.9	$ 74,732.16
Local and Suburban Transit, and Taxicabs	381,329	137,268	177.8	23,023.27
Local & Suburban Passenger Transportation	651,200	489,858	32.9	32,231.60
Class Total	**$2,533,982**	**$1,085,040**	**133.5**	**$129,987.03**
Motor Freight Transportation and Warehousing	$ 538,736	$ 589,824	(8.7)	$ 26,592.08
Trucking	35,155,854	53,812,053	(34.7)	1,739,571.79
Public Warehousing	797,998	65,425	1,119.7	39,355.80
Class Total	**$36,492,588**	**$54,467,302**	**(33.0)**	**$1,805,519.67**

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

Business Classification	1992 Net Taxable Sales	1991 Net Taxable Sales	Percent Change	1992 Sales Tax
Air Transportation	$ 18,136,501	$ 3,923,492	362.3	$ 902,010.61
Certified Air Carriers	995,336	1,074,271	(7.3)	49,163.05
Class Total	**$19,131,837**	**$4,997,763**	**282.8**	**$951,173.66**
Nonnatural Gas Pipelines	**$119,657**	**$122,903**	**(2.6)**	**$6,281.84**
Communication	**$ 67,086,114**	**$ 67,355,206**	**(0.4)**	**$ 3,340,165.63**
Telephone Communication	493,598,011	457,698,752	7.8	24,638,655.97
Telegraph Communication	2,062,431	1,845,907	11.7	101,840.97
Radio And Television Communication	37,442,417	27,711,782	35.1	1,866,197.18
Class Total	**$600,188,973**	**$554,611,647**	**8.2**	**$29,946,859.75**
Electric, Gas and Sanitary Services	$ 200,429,864	$ 198,555,234	0.9	$ 9,956,932.77
Electric Companies and Systems	616,041,676	584,189,673	5.5	30,722,325.05
Gas Companies and Systems	159,976,762	169,452,367	(5.6)	7,998,080.68
Combination Electric and Gas Systems	37,879,680	36,594,530	3.5	1,881,076.19
Water Supply	39,553,486	41,102,732	(3.8)	1,965,103.06
Sanitary Services	2,235,137	2,066,437	8.2	110,447.63
Steam Supply and Systems	1,172,400	4,562,236	(74.3)	57,979.59
Irrigation Systems	4,732,522	4,725,233	0.2	232,882.25
Class Total	**$1,062,021,527**	**$1,041,248,442**	**2.0**	**$52,924,827.22**
CLASS GRAND TOTAL	**$1,720,488,564**	**$1,656,533,097**	**3.9**	**$85,764,649.17**
WHOLESALE				
Wholesale Trade	$ 112,086,843	$ 107,080,764	4.7	$ 5,590,613.86
Automotive Parts and Supplies	55,946,618	55,063,484	1.6	2,764,714.11
Furniture and Home Furnishings	10,687,484	10,636,381	0.5	529,819.97
Construction Materials	105,544,303	90,332,436	16.8	5,242,905.38
Electrical Goods	150,621,008	134,260,836	12.2	7,485,646.84
Hardware, Plumbing and Heating Supplies	89,915,902	85,820,892	4.8	4,461,288.20
Miscellaneous Durable Goods	82,031,812	79,037,276	3.8	4,078,219.67
Paper and Paper Products	36,915,464	36,936,693	(0.1)	1,850,889.73
Drugs	13,050,851	13,692,947	(4.7)	649,545.18
Groceries	25,926,254	26,728,249	(3.0)	1,281,038.23
Farm Product Raw Materials	9,512,789	10,418,736	(8.7)	470,974.88
Petroleum and Petroleum Products	39,318,838	33,276,591	18.2	1,949,000.00
Beer, Wine and Alcoholic Beverages	2,504,223	2,857,331	(12.4)	123,643.51
Miscellaneous Nondurable Goods	**48,956,356**	**51,158,125**	**(4.3)**	**2,430,545.24**
CLASS GRAND TOTAL	**$783,018,745**	**$737,300,741**	**6.2**	**$38,908,844.80**
RETAIL TRADE				
Building, Hardware and Farm Supplies	$ 113,034,936	$ 92,666,042	22.0	$ 5,602,762.47
Lumber and Building Materials Dealers	230,579,249	204,446,563	12.8	11,452,852.58
Heating and Plumbing Equipment Dealers	13,810,661	14,902,315	(7.3)	680,922.70
Paint, Glass and Wallpaper Stores	55,093,334	52,132,221	5.7	2,740,936.26
Electrical Supply Stores	19,025,403	10,944,070	73.8	943,452.32
Hardware Stores	92,512,996	91,653,047	0.9	4,581,413.80
Farm Equipment and Supplies	431,218,084	448,840,081	(3.9)	21,416,008.01
Mobile Home Dealers	4,441,340	4,456,103	(0.3)	219,129.70
Class Total	**$959,716,003**	**$920,040,442**	**4.3**	**$47,637,477.84**

Business Classification	1992 Net Taxable Sales	1991 Net Taxable Sales	Percent Change	1992 Sales Tax
General Merchandise	$ 466,683,430	$ 444,001,573	5.1	$ 23,247,939.41
Department Stores	747,324,973	683,186,054	9.4	37,383,373.71
Mail Order Houses	53,998,713	49,273,642	9.6	2,689,984.70
Variety Stores	89,254,795	83,393,531	7.0	4,451,126.81
Vending Machine Operators	26,240,950	26,573,610	(1.3)	1,302,277.61
Direct Sales Organizers	102,758,171	94,638,253	8.6	5,093,280.27
Class Total	**$1,486,261,032**	**$1,381,066,663**	**7.6**	**$74,167,982.51**
Food Stores	$ 86,275,082	$ 85,619,246	0.8	$ 4,276,737.68
Grocery Stores	414,068,884	392,181,916	5.6	20,552,183.59
Meat and Fish Markets	653,784	685,023	(4.6)	32,407.42
Fruit Stores and Vegetable Markets	291,681	376,927	(22.6)	14,391.17
Candy, Nut and Confectionery Stores	1,130,517	1,084,168	4.3	56,041.55
Dairy Products Stores	4,424,223	4,299,190	2.9	219,305.48
Retail Bakers	2,498,454	2,354,611	6.1	123,723.49
Class Total	**$509,342,625**	**$486,601,081**	**4.7**	**$25,274,790.38**
Automotive Dealers and Gasoline	$ 52,079,813	$ 54,036,298	(3.6)	$ 2,568,789.29
New and Used Motor Vehicle Dealers	88,212,494	86,880,354	1.5	4,362,837.57
Used Motor Vehicle Dealer	1,890,474	1,997,804	(5.4)	95,270.08
Tire, Batter and Accessory Dealers	97,633,647	92,764,562	5.2	4,836,616.22
Gasoline Service Stations	136,677,635	135,133,154	1.1	6,771,325.58
Boat Dealers	10,593,886	10,489,451	1.0	522,214.08
Recreation and Utility Trailer Dealer	3,090,999	3,183,978	(2.9)	152,312.23
Motorcycle Dealers	9,033,169	8,647,644	4.5	444,605.45
Class Total	**$399,212,117**	**$393,133,245**	**1.5**	**$19,753,970.50**
Apparel and Accessories	$ 53,562,792	$ 48,603,326	10.2	$ 2,658,636.41
Men's and Boy's Clothing	35,195,739	35,706,972	(1.4)	1,749,981.08
Women's Ready-to-Wear	81,406,956	74,164,180	9.8	4,047,526.97
Women's Accessory and Specialty Stores	23,031,559	21,063,552	9.3	1,144,903.08
Children's and Infants Wear	9,195,994	11,560,185	(20.5)	454,955.70
Family Clothing Stores	58,946,895	49,363,056	19.4	2,929,834.89
Shoe Stores	62,961,381	60,655,841	3.8	3,130,595.77
Class Total	**$324,301,316**	**$301,117,112**	**7.7**	**$16,116,433.90**
Furniture and Home Furnishing Stores	$ 77,425,275	$ 67,020,101	15.5	$ 3,851,450.90
Nonappliance Home Furnishings	250,996,210	240,250,379	4.5	12,465,486.17
Household Appliance Stores	20,701,565	21,595,469	(4.1)	1,021,718.79
Radio, Television and Music Stores	67,890,291	66,079,601	2.7	3,448,929.71
Class Total	**$417,013,341**	**$394,945,550**	**5.6**	**$20,787,585.57**
Eating and Drinking Places	$ 870,020,127	$ 841,210,241	3.4	$ 43,215,884.46
Drinking Places	101,970,831	90,271,730	13.0	5,122,466.39
Class Total	**$971,990,958**	**$931,481,971**	**4.3**	**$48,338,350.85**
Miscellaneous Retail	$ 746,544,619	$ 709,349,971	5.2	$ 37,188,944.14
Drug and Proprietary Stores	113,639,538	109,219,198	4.0	5,653,445.28
Liquor Stores	69,925,186	67,891,949	3.0	3,459,753.03
Antique and Secondhand Stores	24,962,615	17,788,874	40.3	1,238,237.97
Book and Stationery Stores	57,622,180	49,501,306	16.4	2,867,467.42
Sporting Goods and Bicycle Stores	81,563,800	70,727,033	15.3	4,047,111.31

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

Business Classification	1992 Net Taxable Sales	1991 Net Taxable Sales	Percent Change	1992 Sales Tax
Garden Supply Stores	27,584,034	25,659,522	7.5	1,370,946.98
Jewelry Stores	64,276,283	60,910,763	5.5	3,194,671.49
Rental Stores	32,657,291	31,717,380	3.0	1,539,678.73
Class Total	**$1,218,775,546**	**$1,142,765,996**	**6.7**	**$ 60,560,256.35**
CLASS GRAND TOTAL	**$6,286,612,938**	**$5,951,152,060**	**5.6**	**$312,636,847.90**
FINANCE, INSURANCE, and REAL ESTATE				
Banking	$ 9,548,636	$ 6,086,491	56.9	$ 472,613.62
Commercial and Stock Savings Banks	1,789,419	1,599,704	11.9	88,477.37
FRB and FDIC State Banks	2,062,131	1,957,208	5.4	101,717.11
Non-FRB and Non-FDIC State Banks	118,867	173,485	(31.5)	5,836.35
Federal and State Savings & Loan Associations	237,017	252,114	(6.0)	11,722.54
Federal and State Credit Unions	547,560	675,515	(18.9)	26,989.05
Licensed Small Loan Lenders	382,479	377,014	1.4	18,903.71
Miscellaneous Credit Institutions	17,827,879	11,875,431	50.1	885,079.77
Class Total	**$32,513,988**	**$22,996,962**	**41.4**	**$1,611,339.52**
Security and Commodity Brokers, Dealers, Exchanges and Services				
Security Brokers, Dealers & Flotation Companies	$ 27,301,879	$ 24,781,628	10.2	$ 1,352,943.53
Security and Commodity Exchanges	89,139	104,114	(14.4)	4,399.46
Class Total	**$27,391,018**	**$24,885,742**	**10.1**	**$1,357,342.99**
Insurance				
Life Insurance and Insurance Carriers	$ 3,888,778	$ 3,801,129	2.3	$ 192,328.20
Accident, Health Insurance and Medical	1,265,204	1,320,309	(4.2)	62,337.37
Class Total	**$5,153,982**	**$5,121,438**	**0.6**	**$254,665.57**
Real Estate				
Real Estate Operators, Except Developers	$ 4,689,770	$ 5,278,936	(11.2)	$ 231,734.38
Real Estate Agents and Managers	5,783,791	4,735,296	22.1	284,923.42
Subdividers and Developers	1,186,526	1,141,802	3.9	58,351.32
Class Total	**$11,660,087**	**$11,156,034**	**4.5**	**$575,009.12**
CLASS GRAND TOTAL	**$76,719,075**	**$64,160,176**	**19.6**	**$3,798,357.20**
SERVICES				
Lodging Places and Camps	$ 34,327,070	$ 31,489,606	9.0	$ 1,704,085.84
Hotels, Motels, and Tourist Courts	160,597,410	160,328,018	0.2	8,112,158.43
Rooming and Boarding Houses	1,487,997	1,515,652	(1.8)	73,377.44
Class Total	**$196,412,477**	**$193,333,276**	**1.6**	**$9,889,621.71**
Personal Services	$ 57,388,256	$ 60,371,433	(4.9)	$2,837,129.83
Laundry, Cleaning and Garment Services	25,032,856	24,649,672	1.6	1,240,404.81
Portrait Photographic Studios	30,011,740	26,983,877	11.2	1,472,513.15
Beauty Shops	10,140,285	9,092,737	11.5	503,455.88
Barber Shops	1,888,921	1,873,547	0.8	93,818.34
Shoe Repair and Shoe Shine Shops	2,251,815	2,024,662	11.2	111,669.98
Funeral Services and Crematories	30,988,938	30,529,834	1.5	1,533,748.45
Class Total	$157,702,811	$155,525,762	1.4	$7,792,740.44

Table 3 - continued

Business Classification	1992 Net Taxable Sales	1991 Net Taxable Sales	Percent Change	1992 Sales Tax
Miscellaneous Business Services	$ 370,358,705	$ 395,153,227	(6.3)	$ 18,314,100.80
Advertising	15,317,975	15,169,103	1.0	770,636.95
Mailing and Reproduction	21,124,600	20,739,363	1.9	1,050,161.78
Computer and Data Processing Services	192,840,133	139,834,254	37.9	9,630,783.28
Class Total	**$599,641,413**	**$570,895,947**	**5.0**	**$29,765,682.81**
Automobile Repair, Services and Garages	$ 37,230,529	$ 30,509,459	22.0	$ 1,850,401.76
Automotive Rental and Leasing	71,116,558	67,720,693	5.0	3,543,229.31
Automobile Parking	870,604	892,650	(2.5)	43,076.29
Automotive Repair Shops	74,249,469	78,698,143	(5.7)	3,674,418.36
Automotive Services, Except Repair	17,779,348	17,648,237	0.7	883,344.12
Class Total	**$201,246,508**	**$195,469,182**	**3.0**	**$9,994,469.84**
Miscellaneous Repair Services	$ 77,575,169	$ 71,509,175	8.5	$ 3,843,468.51
Electric Repair Shops	11,503,196	8,953,249	28.5	572,338.28
Watch, Clock, and Jewelry Repair	2,272,076	2,195,085	3.5	112,482.43
Class Total	**$91,350,441**	**$82,657,509**	**10.5**	**$4,528,289.22**
Motion Pictures	$ 3,283,797	$ 1,185,064	177.1	$ 168,781.61
Motion Picture Service Industries	1,711,272	554,677	208.5	85,710.34
Motion Picture Theaters	19,302,521	20,417,149	(5.5)	961,823.90
Class Total	**$24,297,590**	**$22,156,890**	**9.7**	**$1,216,315.85**
Amusement and Recreation Services	$ 90,138,460	$ 80,283,830	12.3	$ 4,303,352.45
Dance Halls, Studios and Schools	1,681,608	1,764,901	(4.7)	83,117.20
Theatrical Production, Bands and Entertainers	4,649,567	4,934,178	(5.8)	231,197.54
Bowling Alleys, Billiard and Pool Parlors	20,743,284	19,950,561	4.0	1,022,885.29
Commercial Sports	9,305,416	10,379,703	(10.3)	461,055.26
Class Total	**$126,518,335**	**$117,313,173**	**7.8**	**$6,101,607.74**
Medical and Other Health Services	$ 13,844,250	$ 11,671,682	18.6	$ 684,378.58
Offices of Physicians	440,884	418,786	5.3	21,873.78
Offices of Dentists	1,769,455	1,596,485	10.8	87,468.89
Offices of Other Health Practitioners	1,006,714	1,027,693	(2.0)	49,856.33
Nursing and Personal Care Facilities	2,201,893	2,307,109	(4.6)	108,618.70
Hospitals	8,828,584	9,277,805	(4.8)	432,380.04
Medical and Dental Laboratories	452,434	419,692	7.8	22,523.73
Class Total	**$28,544,214**	**$26,719,252**	**6.8**	**$1,407,100.05**
Nonprofit Membership Organizations	$53,204,710	$54,240,909	(1.9)	$2,624,318.44
CLASS GRAND TOTAL	**$1,478,918,499**	**$1,418,311,900**	**4.3**	**$73,320,146.10**
Other	**$608,585,813**	**$598,387,088**	**1.7**	**$30,262,791.27**
STATE GRAND TOTALS	**$11,900,883,302**	**$11,349,596,816**	**4.9**	**$590,155,654.73**

* Negative sales tax amounts result from adjustments to correct tax liability in prior years.

Table 4

Nebraska Business Classification Sales by County

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Adams County		
Agriculture	$ 2,844,379	$ 140,369.51
Mining	—	—
Construction	3,845,375	190,655.25
Manufacturing	3,866,622	200,277.05
Transportation	26,835,610	1,337,428.13
Wholesale	20,186,722	1,002,063.18
Retail	137,062,392	6,816,318.20
Banking, Insurance, Real Estate	198,416	9,771.04
Services	16,922,148	838,284.39
Other	7,346,301	376,709.93
County Total	**$219,107,965**	**$10,911,876.68**
Antelope County		
Agriculture	$ 241,510	$ 11,943.92
Mining	—	—
Construction	1,415,278	69,671.29
Manufacturing	1,337,825	66,636.13
Transportation	1,028,857	51,306.91
Wholesale	—	—
Retail	16,423,682	812,414.73
Banking, Insurance, Real Estate	—	—
Services	3,845,522	189,862.23
Other	3,398,581	167,925.53
County Total	**$27,691,255**	**$1,369,760.74**
Arthur County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	243,962	12,052.98
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	412,747	20,426.13
County Total	**$656,709**	**$32,479.11**
Banner County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	237,190	11,683.45
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	121,876	6,024.69
County Total	**$359,066**	**$17,708.14**
Blaine County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	680,454	33,788.88
Banking, Insurance, Real Estate	0	0.00
Services	70,951	3,512.51
Other	407,004	20,112.58
County Total	**$1,158,409**	**$57,413.97**
Boone County		
Agriculture	$ 1,394,701	$ 69,146.20
Mining	—	—
Construction	931,567	45,881.38
Manufacturing	4,848,703	241,223.70
Transportation	2,889,903	144,235.53
Wholesale	—	—
Retail	13,396,533	663,114.30
Banking, Insurance, Real Estate	—	—
Services	2,893,766	143,067.20
Other	2,232,113	110,311.56
County Total	**$28,587,286**	**$1,416,979.87**
Box Butte County		
Agriculture	$ 628,406	$ 31,077.80
Mining	—	—
Construction	1,273,302	62,774.32
Manufacturing	1,025,642	50,575.33
Transportation	7,276,876	361,402.47
Wholesale	1,051,903	51,913.13
Retail	37,703,124	1,865,744.66
Banking, Insurance, Real Estate	—	—
Services	5,120,934	252,839.39
Other	11,957,055	593,527.56
County Total	**$66,037,242**	**$3,269,854.66**
Boyd County		
Agriculture	$ 550,308	$ 27,210.35
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,088,009	53,643.76
Wholesale	—	—
Retail	4,099,113	203,763.24
Banking, Insurance, Real Estate	—	—
Services	790,333	39,080.75
Other	460,534	22,760.78
County Total	**$6,988,297**	**$346,458.88**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Brown County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	12,710,370	628,729.35
Banking, Insurance, Real Estate	—	—
Services	1,974,977	97,626.48
Other	5,894,060	292,181.27
County Total	**$20,579,407**	**$1,018,537.10**
Buffalo County		
Agriculture	$ 2,780,552	$ 137,294.68
Mining	—	—
Construction	2,505,994	123,474.21
Manufacturing	5,243,668	257,226.43
Transportation	33,816,308	1,688,000.35
Wholesale	14,126,967	698,709.32
Retail	201,039,107	9,982,255.57
Banking, Insurance, Real Estate	34,379	1,709.23
Services	32,664,130	1,609,886.72
Other	9,468,693	469,631.18
County Total	**$301,679,798**	**$14,968,187.69**
Burt County		
Agriculture	$ 920,944	$ 45,861.09
Mining	0	0.00
Construction	338,278	16,726.88
Manufacturing	575,466	28,398.63
Transportation	5,462,872	271,077.50
Wholesale	—	—
Retail	15,567,016	772,079.48
Banking, Insurance, Real Estate	—	—
Services	3,015,912	149,698.37
Other	1,176,199	58,080.69
County Total	**$27,056,687**	**$1,341,922.64**
Butler County		
Agriculture	$ 780,134	$ 38,853.77
Mining	—	—
Construction	450,161	22,202.14
Manufacturing	93,478	4,655.15
Transportation	5,916,930	294,585.36
Wholesale	—	—
Retail	14,111,518	696,794.12
Banking, Insurance, Real Estate	—	—
Services	2,682,723	132,532.35
Other	831,378	41,176.26
County Total	**$24,866,322**	**$1,230,799.15**
Cass County		
Agriculture	$ 554,414	$ 27,522.63
Mining	—	—
Construction	394,079	19,483.74
Manufacturing	738,309	36,602.10
Transportation	8,335,821	416,317.87
Wholesale	1,013,784	50,087.85
Retail	31,956,675	1,586,077.12
Banking, Insurance, Real Estate	972,693	47,939.09
Services	6,074,459	299,861.66
Other	5,557,816	275,902.68
County Total	**$55,598,050**	**$2,759,794.74**
Cedar County		
Agriculture	$ 787,757	$ 38,920.87
Mining	—	—
Construction	2,641,871	130,526.97
Manufacturing	205,151	10,152.24
Transportation	5,988,271	297,135.87
Wholesale	368,250	18,217.62
Retail	19,732,083	977,043.64
Banking, Insurance, Real Estate	—	—
Services	4,212,456	208,060.80
Other	939,087	46,347.81
County Total	**$34,874,926**	**$1,726,405.82**
Chase County		
Agriculture	$ 342,468	$ 16,920.45
Mining	—	—
Construction	929,001	45,741.69
Manufacturing	145,214	7,193.57
Transportation	2,687,294	132,814.55
Wholesale	—	—
Retail	16,691,476	826,980.28
Banking, Insurance, Real Estate	—	—
Services	3,283,474	162,407.81
Other	1,497,412	73,889.20
County Total	**$25,576,339**	**$1,265,947.55**
Cherry County		
Agriculture	$ 457,538	$ 22,553.30
Mining	0	0.00
Construction	905,853	44,749.11
Manufacturing	761,362	37,656.26
Transportation	7,628,446	379,127.15
Wholesale	—	—
Retail	24,018,621	1,188,157.71
Banking, Insurance, Real Estate	—	—
Services	3,169,852	157,021.20
Other	1,761,073	87,010.05
County Total	**$38,702,745**	**$1,916,274.78**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Cheyenne County		
Agriculture	$ 417.070	$ 20.645.41
Mining	—	—
Construction	468.602	23.163.39
Manufacturing	632.818	31.211.07
Transportation	11.456.128	568.990.43
Wholesale	1.170.137	57.752.31
Retail	45.608.386	2.267.725.81
Banking, Insurance, Real Estate	—	—
Services	4.041.700	199.506.34
Other	2.004.376	98.860.02
County Total	**$65,799,217**	**$3,267,854.78**
Clay County		
Agriculture	$ 1.054.235	$ 52.015.59
Mining	—	—
Construction	1.459.570	72.016.26
Manufacturing	509.831	26.724.33
Transportation	4.227.306	210.849.95
Wholesale	—	—
Retail	12.472.116	622.822.66
Banking, Insurance, Real Estate	—	—
Services	3.541.905	175.758.31
Other	2.113.197	104.228.23
County Total	**$25,378,160**	**$1,264,415.33**
Colfax County		
Agriculture	$ 593.520	$ 29.301.10
Mining	—	—
Construction	1.495.890	73.800.30
Manufacturing	382.124	18.853.34
Transportation	4.134.760	205.630.74
Wholesale	158.544	7.866.32
Retail	24.162.819	1.198.116.31
Banking, Insurance, Real Estate	—	—
Services	2.935.937	145.173.37
Other	2.366.184	116.782.24
County Total	**$36,229,778**	**$1,795,523.72**
Cuming County		
Agriculture	$ 2.312.442	$ 114.075.38
Mining	—	—
Construction	922.842	45.661.85
Manufacturing	1.822.202	89.740.71
Transportation	10.075.256	502.166.49
Wholesale	517.411	25.591.56
Retail	28.932.733	1.429.845.19
Banking, Insurance, Real Estate	—	—
Services	4.594.365	226.966.99
Other	4.067.634	200.506.11
County Total	**$53,244,885**	**$2,634,554.28**
Custer County		
Agriculture	$ 1.638.878	$ 81.032.00
Mining	—	—
Construction	1.574.555	77.539.74
Manufacturing	2.080.492	102.529.34
Transportation	13.392.621	666.275.28
Wholesale	1.087.830	53.697.32
Retail	31.704.960	1.575.109.60
Banking, Insurance, Real Estate	—	—
Services	4.862.235	240.350.21
Other	2.510.523	124.087.94
County Total	**$58,852,094**	**$2,920,621.43**
Dakota County		
Agriculture	$ 1.020.070	$ 51.072.38
Mining	0	0.00
Construction	842.228	41.552.70
Manufacturing	3.357.604	165.768.25
Transportation	10.205.893	510.312.65
Wholesale	—	—
Retail	59.388.478	2.951.350.90
Banking, Insurance, Real Estate	—	—
Services	6.393.055	318.866.36
Other	9.086.939	450.571.46
County Total	**$90,294,267**	**$4,489,494.70**
Dawes County		
Agriculture	$ 168.293	$ 8.347.38
Mining	0	0.00
Construction	—	—
Manufacturing	351.969	17.309.20
Transportation	6.639.594	330.845.51
Wholesale	—	—
Retail	24.330.465	1.205.265.45
Banking, Insurance, Real Estate	—	—
Services	6.113.018	301.905.20
Other	2.505.885	123.609.07
County Total	**$40,109,224**	**$1,987,281.81**
Dawson County		
Agriculture	$ 5.518.855	$ 274.414.61
Mining	—	—
Construction	2.565.766	126.829.73
Manufacturing	2.267.288	111.863.66
Transportation	21.100.347	1.049.629.77
Wholesale	1.842.056	91.744.23
Retail	91.043.807	4.529.892.38
Banking, Insurance, Real Estate	34.692	1.718.06
Services	11.616.233	574.801.90
Other	8.602.565	426.991.28
County Total	**$144,591,609**	**$7,187,885.62**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Deuel County		
Agriculture	$ 30.068.00	$ 1.484.72
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	—	—
Wholesale	—	—
Retail	5.888.436	291.223.51
Banking, Insurance, Real Estate	0	0.00
Services	827.363	40.858.76
Other	1.263.569	62.580.48
County Total	**$8,009,436**	**$396,147.47**
Dixon County		
Agriculture	$ 142.722	$ 7.070.77
Mining	—	—
Construction	638.986	31.476.22
Manufacturing	190.198	9.407.76
Transportation	3.104.810	154.727.96
Wholesale	—	—
Retail	4.185.654	207.071.00
Banking, Insurance, Real Estate	—	—
Services	1.666.113	82.599.39
Other	621.084	30.568.49
County Total	**$10,549,567**	**$522,921.59**
Dodge County		
Agriculture	$ 9.909.240	$ 494.170.78
Mining	—	—
Construction	3.759.136	185.299.71
Manufacturing	4.960.598	245.470.57
Transportation	48.991.166	2.443.343.10
Wholesale	8.479.870	420.587.81
Retail	143.744.337	7.196.219.59
Banking, Insurance, Real Estate	393.676	19.368.58
Services	18.412.497	911.901.92
Other	6.532.692	323.222.89
County Total	**$245,183,212**	**$12,239,584.95**
Douglas County		
Agriculture	$ 20.594.101	$ 1.017.413.93
Mining	3.011.326	149.114.17
Construction	65.849.572	3.281.146.27
Manufacturing	215.743.237	9.555.886.92
Transportation	679.802.551	33.940.103.55
Wholesale	348.061.273	17.345.803.94
Retail	2.108.724.785	104.972.421.82
Banking, Insurance, Real Estate	27.441.137	1.360.810.27
Services	557.774.878	27.788.177.92
Other	192.958.605	9.604.016.42
County Total	**$4,219,961,465**	**$209,014,895.21**
Dundy County		
Agriculture	$ 206.481	$ 10.205.98
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4.695.663	241.819.55
Banking, Insurance, Real Estate	—	—
Services	506.728	25.053.34
Other	1.833.875	90.440.19
County Total	**$7,242,747**	**$367,519.06**
Fillmore County		
Agriculture	$ 388.599	$ 19.212.54
Mining	—	—
Construction	2.589.085	127.826.08
Manufacturing	139.999	6.947.39
Transportation	6.117.402	304.712.63
Wholesale	798.550	39.434.90
Retail	19.851.641	983.890.57
Banking, Insurance, Real Estate	—	—
Services	2.956.051	145.819.03
Other	1.827.153	90.157.35
County Total	**$34,668,480**	**$1,718,000.49**
Franklin County		
Agriculture	$ 335.203	$ 16.555.38
Mining	—	—
Construction	—	—
Manufacturing	45.989	2.279.58
Transportation	—	—
Wholesale	—	—
Retail	4.935.292	243.568.59
Banking, Insurance, Real Estate	—	—
Services	1.278.634	63.157.60
Other	2.786.066	137.611.57
County Total	**$9,381,184**	**$463,172.72**
Frontier County		
Agriculture	$ 255.708	$ 12.617.79
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	3.358.371	169.447.67
Banking, Insurance, Real Estate	—	—
Services	912.172	45.102.08
Other	2.131.537	105.328.94
County Total	**$6,657,788**	**$332,496.48**

Table 4, Nebraska Business Classification Sales by County - continued

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Furnas County		
Agriculture	$ 275.935	$ 13.581.98
Mining	0	0.00
Construction	376.225	18.587.16
Manufacturing	422.194	20.888.33
Transportation	4.238.129	209.420.47
Wholesale	622.161	30.852.54
Retail	14.105.450	699.634.59
Banking, Insurance, Real Estate	—	—
Services	2.749.106	135.831.11
Other	1.439.552	70.963.42
County Total	**$24,228,752**	**$1,199,759.60**
Gage County		
Agriculture	$ 1.015.632	$ 50.151.58
Mining	—	—
Construction	1.918.879	95.536.10
Manufacturing	1.582.627	78.732.80
Transportation	23.338.183	1.162.650.69
Wholesale	4.093.949	202.516.85
Retail	71.460.342	3.538.666.83
Banking, Insurance, Real Estate	386.888	19.176.75
Services	9.629.628	476.317.20
Other	3.949.922	195.143.24
County Total	**$117,376,050**	**$5,818,892.04**
Garden County		
Agriculture	$ 119.043	$ 5.901.12
Mining	—	—
Construction	—	—
Manufacturing	40.131	1.985.28
Transportation	—	—
Wholesale	—	—
Retail	3.733.192	184.634.90
Banking, Insurance, Real Estate	—	—
Services	983.774	48.611.86
Other	1.814.110	90.534.39
County Total	**$6,690,250**	**$331,667.55**
Garfield County		
Agriculture	$ 659.525	$ 32.481.59
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	5.822.569	287.754.00
Banking, Insurance, Real Estate	—	—
Services	865.073	42.774.68
Other	1.818.585	89.600.69
County Total	**$9,165,752**	**$452,610.96**
Gosper County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1.360.929	67.071.45
Banking, Insurance, Real Estate	—	—
Services	623.827	30.838.56
Other	2.433.276	120.564.36
County Total	**$4,418,032**	**$218,474.37**
Grant County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	2.006.509	99.015.79
Banking, Insurance, Real Estate	0	0.00
Services	563.642	27.851.02
Other	171.251	8.483.61
County Total	**$2,741,402**	**$135,350.42**
Greeley County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	6.709.520	331.659.61
Banking, Insurance, Real Estate	—	—
Services	2.018.407	99.521.30
Other	1.078.697	53.384.16
County Total	**$9,806,624**	**$484,565.07**
Hall County		
Agriculture	$ 3.137.074	$ 155.803.91
Mining	—	—
Construction	5.963.164	295.435.97
Manufacturing	17.862.425	884.485.82
Transportation	62.957.900	3.123.447.44
Wholesale	42.293.154	2.111.889.61
Retail	280.769.906	14.003.444.60
Banking, Insurance, Real Estate	351.145	17.328.92
Services	46.753.536	2.314.377.70
Other	6.254.107	310.195.86
County Total	**$466,342,411**	**$23,216,409.83**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Hamilton County		
Agriculture	$ 655.771	$ 32.383.94
Mining	—	—
Construction	626.071	30.954.85
Manufacturing	1.537.864	76.020.11
Transportation	5.484.426	272.643.25
Wholesale	2.808.406	138.326.87
Retail	15.150.405	752.895.13
Banking, Insurance, Real Estate	—	—
Services	4.133.047	204.887.70
Other	3.792.770	187.655.27
County Total	**$34,188,760**	**$1,695,767.12**
Harlan County		
Agriculture	$ 174.793	$ 8.698.00
Mining	0	0.00
Construction	—	—
Manufacturing	174.129	8.626.36
Transportation	—	—
Wholesale	—	—
Retail	6.051.000	298.640.84
Banking, Insurance, Real Estate	—	—
Services	2.490.217	123.506.72
Other	1.742.191	86.025.53
County Total	**$10,632,330**	**$525,497.45**
Hayes County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	175.135	8.661.11
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	549.171	27.161.68
County Total	**$724,306**	**$35,822.79**
Hitchcock County		
Agriculture	$ 146.579	$ 7.287.31
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2.446.845	120.978.58
Banking, Insurance, Real Estate	—	—
Services	738.405	36.527.94
Other	5.006.562	247.592.96
County Total	**$8,338,391**	**$412,386.79**
Holt County		
Agriculture	$ 3.277.505	$ 161.943.80
Mining	—	—
Construction	2.109.575	103.984.22
Manufacturing	1.529.918	75.371.24
Transportation	8.259.880	410.673.87
Wholesale	1.407.856	69.501.89
Retail	40.733.532	2.016.865.03
Banking, Insurance, Real Estate	—	—
Services	6.580.521	325.185.43
Other	4.045.168	199.618.19
County Total	**$67,943,955**	**$3,363,143.67**
Hooker County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	1.862.001	92.099.39
Banking, Insurance, Real Estate	0	0.00
Services	320.344	15.818.41
Other	446.998	22.078.72
County Total	**$2,629,343**	**$129,996.52**
Howard County		
Agriculture	$ 201.892	$ 9.968.29
Mining	—	—
Construction	321.214	15.887.46
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	12.957.183	640.863.73
Banking, Insurance, Real Estate	—	—
Services	1.569.627	77.554.87
Other	4.158.410	205.464.79
County Total	**$19,208,326**	**$949,739.14**
Jefferson County		
Agriculture	$ 156.067	$ 7.717.30
Mining	—	—
Construction	420.448	20.803.09
Manufacturing	1.814.438	89.461.75
Transportation	8.453.012	420.401.94
Wholesale	1.633.445	80.518.33
Retail	25.535.244	1.266.530.18
Banking, Insurance, Real Estate	—	—
Services	1.968.998	97.619.95
Other	4.916.410	243.705.73
County Total	**$44,898,062**	**$2,226,758.27**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Johnson County		
Agriculture	$ 235.536	$ 11.618.32
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	3.150.420	156.502.10
Wholesale	—	—
Retail	9.714.697	481.509.51
Banking. Insurance. Real Estate	—	—
Services	1.761.947	87.065.13
Other	1.450.659	71.921.40
County Total	**$16,313,259**	**$808,616.46**
Kearney County		
Agriculture	$ 307.378	$ 15.219.71
Mining	0	0.00
Construction	1.116.649	54.824.79
Manufacturing	4.211.880	208.852.43
Transportation	3.114.296	154.622.04
Wholesale	—	—
Retail	7.842.929	390.192.84
Banking. Insurance. Real Estate	—	—
Services	5.521.336	272.751.92
Other	1.137.051	56.691.69
County Total	**$23,251,519**	**$1,153,155.42**
Keith County		
Agriculture	$ 766.342	$ 37.794.49
Mining	0	0.00
Construction	592.129	29.200.29
Manufacturing	445.041	21.950.05
Transportation	7.150.582	357.153.82
Wholesale	10.264.195	512.055.25
Retail	36.576.808	1.811.725.66
Banking. Insurance. Real Estate	—	—
Services	9.877.261	495.421.43
Other	3.830.318	190.174.49
County Total	**$69,502,676**	**$3,455,475.48**
Keya Paha County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	579.769	28.669.50
Banking. Insurance. Real Estate	—	—
Services	478.652	23.683.86
Other	243.815	12.070.86
County Total	**$1,302,236**	**$64,424.22**
Kimball County		
Agriculture	$ 169.117	$ 8.372.15
Mining	1.346.992	66.461.37
Construction	186.818	9.239.00
Manufacturing	327.865	16.218.42
Transportation	2.084.843	104.198.95
Wholesale	—	—
Retail	12.570.044	624.625.34
Banking. Insurance. Real Estate	—	—
Services	2.040.004	100.684.21
Other	3.101.987	152.801.66
County Total	**$21,827,670**	**$1,082,601.10**
Knox County		
Agriculture	$ 709.469	$ 35.103.89
Mining	—	—
Construction	253.638	12.514.96
Manufacturing	852.829	42.039.98
Transportation	4.753.662	235.882.06
Wholesale	509.257	25.191.43
Retail	22.377.704	1.106.589.81
Banking. Insurance. Real Estate	—	—
Services	2.591.182	128.077.76
Other	888.777	43.987.60
County Total	**$32,936,518**	**$1,629,387.49**
Lancaster County		
Agriculture	$ 10.043.093	$ 498.046.55
Mining	—	—
Construction	8.121.942	406.758.51
Manufacturing	67.204.362	2.916.842.31
Transportation	237.861.736	11.864.353.25
Wholesale	99.031.298	4.909.287.46
Retail	867.213.973	43.123.703.60
Banking. Insurance. Real Estate	6.946.643	345.096.53
Services	191.044.800	9.481.757.49
Other	79.688.551	3.964.818.88
County Total	**$1,567,156,398**	**$77,510,664.58**
Lincoln County		
Agriculture	$ 2.053.693	$ 101.313.90
Mining	—	—
Construction	2.130.793	105.256.60
Manufacturing	1.581.916	78.303.05
Transportation	24.016.833	1.196.972.93
Wholesale	7.654.801	377.783.06
Retail	146.030.757	7.251.135.56
Banking. Insurance. Real Estate	1.205.343	59.342.70
Services	31.488.557	1.557.320.18
Other	9.703.453	483.355.13
County Total	**$225,866,146**	**$11,210,783.11**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Logan County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	859.780	42.508.99
Banking. Insurance. Real Estate	0	0.00
Services	231.472	11.471.10
Other	138.192	6.826.36
County Total	**$1,229,444**	**$60,806.45**
Loup County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	314.299	15.542.28
Banking. Insurance. Real Estate	0	0.00
Services	—	—
Other	141.856	7.016.63
County Total	**$456,155**	**$22,558.91**
Madison County		
Agriculture	$ 4.385.589	$ 218.061.36
Mining	—	—
Construction	6.764.802	334.490.82
Manufacturing	5.165.362	256.393.26
Transportation	34.144.193	1.702.026.57
Wholesale	16.861.020	834.037.54
Retail	169.879.824	8.511.642.98
Banking. Insurance. Real Estate	352.932	17.317.87
Services	31.695.205	1.567.658.37
Other	7.468.820	368.007.39
County Total	**$276,717,747**	**$13,809,636.16**
McPherson County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	—	—
Banking. Insurance. Real Estate	0	0.00
Services	—	—
Other	315.039	15.578.48
County Total	**$315,039**	**$15,578.48**
Merrick County		
Agriculture	$ 2.211.819	$ 109.722.16
Mining	0	0.00
Construction	900.571	44.474.96
Manufacturing	451.137	22.334.34
Transportation	1.720.830	84.906.22
Wholesale	—	—
Retail	20.805.658	1.032.070.05
Banking. Insurance. Real Estate	—	—
Services	1.867.878	92.159.71
Other	1.160.861	57.504.60
County Total	**$29,118,754**	**$1,443,172.04**
Morrill County		
Agriculture	$ 265.559	$ 13.200.41
Mining	—	—
Construction	579.121	28.493.38
Manufacturing	55.391	2.743.83
Transportation	4.426.892	219.174.86
Wholesale	—	—
Retail	11.599.604	573.231.14
Banking. Insurance. Real Estate	—	—
Services	3.458.296	170.989.80
Other	424.029	21.091.93
County Total	**$20,808,892**	**$1,028,925.35**
Nance County		
Agriculture	$ 247.812	$ 12.183.95
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2.567.233	128.231.49
Wholesale	—	—
Retail	4.807.850	240.832.47
Banking. Insurance. Real Estate	—	—
Services	986.739	48.774.82
Other	2.280.600	112.402.14
County Total	**$10,950,234**	**$542,424.87**
Nemaha County		
Agriculture	$ 414.672	$ 20.494.76
Mining	—	—
Construction	261.339	13.063.73
Manufacturing	1.155.902	56.887.24
Transportation	5.669.792	282.522.51
Wholesale	1.265.485	62.759.14
Retail	19.323.693	957.535.67
Banking. Insurance. Real Estate	—	—
Services	2.685.338	133.273.25
Other	1.072.826	53.358.83
County Total	**$31,849,047**	**$1,579,895.13**

Table 4, Nebraska Business Classification Sales by County - continued

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Nuckolls County		
Agriculture	$ 916.208	$ 45.130.83
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	6.213.394	308.222.09
Wholesale	456.578	22.577.04
Retail	12.894.638	637.644.70
Banking, Insurance, Real Estate	—	—
Services	2.427.746	120.095.60
Other	1.206.648	59.778.70
County Total	**$24,115,212**	**$1,193,448.96**
Otoe County		
Agriculture	$ 460.769	$ 22.803.49
Mining	0	0.00
Construction	387.627	19.156.05
Manufacturing	6.880.331	341.808.01
Transportation	11.396.134	566.961.20
Wholesale	1.066.095	52.549.79
Retail	38.553.364	1.910.060.67
Banking, Insurance, Real Estate	—	—
Services	6.325.246	312.832.36
Other	2.300.337	113.823.72
County Total	**$67,369,903**	**$3,339,995.29**
Pawnee County		
Agriculture	$ 180.749	$ 8.957.30
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1.786.597	89.217.88
Wholesale	—	—
Retail	3.227.484	160.262.88
Banking, Insurance, Real Estate	—	—
Services	1.864.609	91.984.12
Other	903.010	44.939.42
County Total	**$7,962,449**	**$395,361.60**
Perkins County		
Agriculture	$ 7.965	$ 396.29
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	8.805.705	443.191.03
Banking, Insurance, Real Estate	0	0.00
Services	1.901.749	94.232.11
Other	4.663.854	230.255.47
County Total	**$15,379,273**	**$768,074.90**
Phelps County		
Agriculture	$ 1.695.633	$ 83.529.36
Mining	0	0.00
Construction	1.095.772	54.027.11
Manufacturing	727.208	35.957.01
Transportation	12.671.068	631.805.20
Wholesale	970.339	47.784.28
Retail	41.635.220	2.063.609.93
Banking, Insurance, Real Estate	—	—
Services	5.659.657	279.544.00
Other	1.445.072	71.845.67
County Total	**$65,899,969**	**$3,268,102.56**
Pierce County		
Agriculture	$ 1.468.695	$ 72.601.67
Mining	—	—
Construction	724.895	35.821.35
Manufacturing	1.740.744	85.816.60
Transportation	3.412.203	168.536.12
Wholesale	—	—
Retail	10.189.967	503.315.88
Banking, Insurance, Real Estate	—	—
Services	2.011.640	99.269.92
Other	3.291.419	163.473.73
County Total	**$22,839,563**	**$1,128,835.27**
Platte County		
Agriculture	$ 4.816.971	$ 237.264.15
Mining	—	—
Construction	5.893.708	291.187.05
Manufacturing	8.821.324	435.841.52
Transportation	35.997.526	1.794.759.74
Wholesale	8.916.506	441.153.22
Retail	133.049.001	6.598.036.44
Banking, Insurance, Real Estate	519.710	25.564.22
Services	19.018.843	940.463.05
Other	5.933.010	293.131.99
County Total	**$222,967,099**	**$11,057,401.38**
Polk County		
Agriculture	$ 481.595	$ 23.748.98
Mining	—	—
Construction	—	—
Manufacturing	782.351	38.504.85
Transportation	5.006.792	248.942.14
Wholesale	—	—
Retail	11.284.709	558.724.63
Banking, Insurance, Real Estate	—	—
Services	1.599.202	79.036.61
Other	5.619.518	278.069.49
County Total	**$24,774,167**	**$1,227,026.70**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Red Willow County		
Agriculture	$ 1.176.587	$ 58.219.48
Mining	—	—
Construction	313.521	15.503.93
Manufacturing	759.115	85.371.72
Transportation	24.680.513	1.230.498.77
Wholesale	2.217.016	110.048.62
Retail	65.989.656	3.285.110.59
Banking, Insurance, Real Estate	—	—
Services	5.936.331	293.090.98
Other	4.011.676	194.393.12
County Total	**$105,084,415**	**$5,272,237.21**
Richardson County		
Agriculture	$ 496.960	$ 24.574.53
Mining	—	—
Construction	509.187	25.287.39
Manufacturing	86.749	4.291.98
Transportation	7.115.294	371.364.37
Wholesale	601.074	29.805.78
Retail	22.672.201	1.132.238.93
Banking, Insurance, Real Estate	—	—
Services	4.210.053	207.623.01
Other	558.794	27.579.53
County Total	**$36,250,312**	**$1,822,765.52**
Rock County		
Agriculture	$ 249.654	$ 12.342.26
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	3.917.532	193.409.33
Banking, Insurance, Real Estate	—	—
Services	1.434.559	71.176.27
Other	3.420.694	168.881.94
County Total	**$9,022,439**	**$445,809.80**
Saline County		
Agriculture	$ 604.560	$ 29.919.07
Mining	—	—
Construction	531.579	26.254.54
Manufacturing	713.391	35.281.46
Transportation	6.825.575	340.181.48
Wholesale	—	—
Retail	40.367.481	2.007.118.09
Banking, Insurance, Real Estate	—	—
Services	3.871.880	191.548.98
Other	5.506.300	272.478.07
County Total	**$58,420,766**	**$2,902,781.69**
Sarpy County		
Agriculture	$ 1.313.623	$ 64.924.03
Mining	—	—
Construction	879.591	43.593.19
Manufacturing	7.578.467	376.695.70
Transportation	18.824.069	937.626.10
Wholesale	1.754.128	87.172.27
Retail	198.978.127	9.908.385.63
Banking, Insurance, Real Estate	27.199	1.343.40
Services	28.958.791	1.458.534.39
Other	6.237.555	309.531.30
County Total	**$264,551,550**	**$13,187,806.01**
Saunders County		
Agriculture	$ 989.643	$ 48.980.78
Mining	—	—
Construction	516.283	25.521.49
Manufacturing	3.777.137	197.704.70
Transportation	8.547.349	424.513.84
Wholesale	746.201	36.938.26
Retail	38.349.041	1.899.133.43
Banking, Insurance, Real Estate	—	—
Services	7.754.555	384.595.68
Other	1.405.443	69.763.34
County Total	**$62,085,652**	**$3,087,151.52**
Scotts Bluff County		
Agriculture	$ 9.767.907	$ 487.345.32
Mining	—	—
Construction	2.654.027	130.869.14
Manufacturing	5.868.262	289.537.22
Transportation	29.969.294	1.493.087.08
Wholesale	11.437.515	565.149.15
Retail	162.162.886	8.044.957.48
Banking, Insurance, Real Estate	1.057.503	52.198.36
Services	25.473.257	1.265.905.61
Other	8.424.051	413.760.06
County Total	**$256,814,702**	**$12,742,809.42**
Seward County		
Agriculture	$ 1.454.725	$ 71.964.32
Mining	—	—
Construction	1.668.127	82.083.76
Manufacturing	1.164.960	57.624.72
Transportation	8.856.972	441.533.75
Wholesale	1.161.713	57.758.73
Retail	43.195.883	2.143.774.33
Banking, Insurance, Real Estate	—	—
Services	6.630.789	327.014.67
Other	6.075.662	300.835.71
County Total	**$70,208,831**	**$3,482,589.99**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Sheridan County		
Agriculture	$ 227.841	$ 11.276.14
Mining	—	—
Construction	483.240	23.884.50
Manufacturing	694.378	34.310.44
Transportation	4.769.862	237.247.18
Wholesale	—	—
Retail	23.427.055	1.167.273.26
Banking, Insurance, Real Estate	—	—
Services	3.242.527	160.739.05
Other	2.554.414	126.045.31
County Total	**$35,399,317**	**$1,760,775.88**
Sherman County		
Agriculture	$ 458.506	$ 22.627.04
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4.837.501	238.876.97
Banking, Insurance, Real Estate	—	—
Services	963.963	47.629.55
Other	2.282.339	113.474.39
County Total	**$8,542,309**	**$422,607.95**
Sioux County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	—	—
Retail	1.532.393	75.614.80
Banking, Insurance, Real Estate	0	0.00
Services	127.516	6.293.55
Other	146.841	7.262.03
County Total	**$1,806,750**	**$89,170.38**
Stanton County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2.056.394	101.297.93
Wholesale	—	—
Retail	4.132.819	204.103.68
Banking, Insurance, Real Estate	—	—
Services	919.808	45.491.21
Other	893.166	44.198.49
County Total	**$8,002,187**	**$395,091.31**
Thayer County		
Agriculture	$ 728.501	$ 35.956.52
Mining	—	—
Construction	906.520	44.540.10
Manufacturing	118.171	5.841.35
Transportation	9.844.164	491.923.41
Wholesale	—	—
Retail	15.236.463	752.209.55
Banking, Insurance, Real Estate	—	—
Services	3.051.371	150.638.12
Other	2.380.000	117.333.46
County Total	**$32,265,190**	**$1,598,442.51**
Thomas County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2.089.909	103.157.77
Banking, Insurance, Real Estate	—	—
Services	448.975	22.179.65
Other	667.722	33.017.09
County Total	**$3,206,606**	**$158,354.51**
Thurston County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	146.422	7.237.00
Transportation	—	—
Wholesale	—	—
Retail	6.855.622	338.644.17
Banking, Insurance, Real Estate	—	—
Services	892.684	44.168.39
Other	2.016.054	99.538.60
County Total	**$9,910,782**	**$489,588.16**
Valley County		
Agriculture	$ 957.594	$ 47.198.11
Mining	—	—
Construction	600.152	29.697.38
Manufacturing	3.073.143	152.129.15
Transportation	3.557.309	176.066.25
Wholesale	—	—
Retail	15.149.227	749.816.19
Banking, Insurance, Real Estate	—	—
Services	2.560.662	126.730.23
Other	802.322	39.745.19
County Total	**$26,700,409**	**$1,321,382.50**

Nebraska Business Classification	1992 Net Taxable Sales	1992 Sales Tax
Washington County		
Agriculture	$ 752.499	$ 37.141.85
Mining	—	—
Construction	491.537	24.297.79
Manufacturing	2.090.427	103.081.35
Transportation	21.286.857	1.061.495.18
Wholesale	962.463	47.443.62
Retail	28.303.304	1.406.745.23
Banking, Insurance, Real Estate	—	—
Services	4.522.680	235.254.82
Other	7.628.112	378.110.93
County Total	**$66,037,879**	**$3,293,570.77**
Wayne County		
Agriculture	$ 577.057	$ 28.529.11
Mining	0	0.00
Construction	497.492	24.522.05
Manufacturing	603.406	29.837.84
Transportation	12.376.406	615.300.98
Wholesale	—	—
Retail	24.509.362	1.212.983.13
Banking, Insurance, Real Estate	—	—
Services	3.546.559	175.341.38
Other	825.329	40.850.27
County Total	**$42,935,611**	**$2,127,364.76**
Webster County		
Agriculture	$ 1.098.380	$ 54.669.33
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2.798.672	138.364.21
Wholesale	—	—
Retail	6.390.864	318.780.95
Banking, Insurance, Real Estate	—	—
Services	2.205.586	109.080.19
Other	2.124.250	104.886.29
County Total	**$14,617,752**	**$725,780.97**
Wheeler County		
Agriculture	$ 736.086	$ 36.382.22
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	609.467	30.121.86
Banking, Insurance, Real Estate	0	0.00
Services	14.290	709.65
Other	137.820	6.841.15
County Total	**$1,497,663**	**$74,054.88**
York County		
Agriculture	$ 2.260.908	$ 111.423.11
Mining	—	—
Construction	1.758.177	86.801.37
Manufacturing	2.396.640	122.707.40
Transportation	13.093.874	652.101.33
Wholesale	2.086.542	103.142.84
Retail	57.136.156	2.836.972.88
Banking, Insurance, Real Estate	564.453	27.729.75
Services	15.872.138	783.325.89
Other	2.606.604	128.626.49
County Total	**$97,775,492**	**$4,852,831.06**
Unallocated and Non-Resident Returns		
Agriculture	$ 14.083.488	$ 696.977.53
Mining	754.837	37.390.06
Construction	16.068.858	803.905.79
Manufacturing	200.014.827	9.944.546.69
Transportation	74.770.808	3.702.428.12
Wholesale	148.102.484	7.336.954.82
Retail	280.710.892	13.934.980.47
Banking, Insurance, Real Estate	25.523.913	1.263.398.76
Services	232.200.352	11.377.806.31
Other	151.600.498	7.558.334.72
Total	**$1,143,830,957**	**$56,656,723.27**
State Total		
Agriculture	$ 138.201.672	$ 6.845.499.45
Mining	21.685.186	1.072.939.06
Construction	176.534.210	8.764.063.53
Manufacturing	610.118.600	28.781.516.25
Transportation	1.720.488.564	85.764.649.17
Wholesale	783.018.745	38.908.844.80
Retail	6.286.612.938	312.636.847.90
Banking, Insurance, Real Estate	76.719.075	3.798.357.20
Services	1.478.918.499	73.320.146.10
Other	608.585.813	30.262.791.27
Total	**$11,900,883,302**	**$590,155,654.73**

Note: — means included in other
0 means no net taxable sales

Table 5

City Sales Tax Returned to Municipalities[1]

City	Total Sales Tax Returned 1992	Total Sales Tax Returned 1991	Net Change	Percent Change	City	Total Sales Tax Returned 1992	Total Sales Tax Returned 1991	Net Change	Percent Change
Alliance	$ 728,333	$ 665,488	$ 62,845	9.4%	Hubbell[2]	$ 6,026	$ —	$ —	-.-%
Ashland[2]	24,226	—	—	-.-	Kearney	2,694,001	2,419,830	274,171	11.3
Bayard[2]	43,971	20,640	23,332	-.-	Kimball	207,003	202,041	4,962	2.5
Beatrice	1,026,193	958,278	67,915	7.1	LaVista	1,153,058	919,338	233,721	25.4
Bellevue	3,383,868	3,246,051	137,818	4.2	Lewellen	21,677	21,409	268	1.3
Bennington[2]	36,830	25,488	11,342	-.-	Lexington	692,136	617,309	74,827	12.1
Bridgeport	112,259	105,537	6,722	6.4	Lincoln	25,219,403	24,079,060	1,140,342	4.7
Ceresco	40,201	38,278	1,923	5.0	Nebraska City	622,495	577,741	44,754	7.7
Chadron[2]	528,882	562,369	(33,486)	-.-	Norfolk	2,309,803	2,184,314	125,489	5.7
Chappell	64,576	51,391	13,185	25.7	North Platte	3,336,594	3,201,831	134,763	4.2
Cozad[2]	336,099	173,279	162,820	-.-	O'Neill	367,239	341,497	25,743	7.5
Crawford	109,075	80,170	28,905	36.1	Oakland	62,160	59,955	2,205	3.7
Crete	382,983	353,732	29,252	8.3	Ogallala	807,203	768,978	38,224	5.0
Curtis[2]	8,185	—	8,185	-.-	Omaha	58,832,289	56,813,313	2,018,977	3.6
Douglas[2]	32,039	14,918	17,121	-.-	Oshkosh	50,412	53,628	(3,216)	(6.0)
Eagle	35,873	29,821	6,053	20.3	Papillion	706,475	638,736	67,739	10.6
Elkhorn	129,276	143,666	(14,391)	(10.0)	Plainview[2]	19,743	—	—	-.-
Fairbury	318,879	307,822	11,056	3.6	Plymoth[2]	8,487	—	—	-.-
Fullerton	70,542	70,494	48	0.1	Rushville	79,113	72,755	6,358	8.7
Gering	392,321	382,443	9,878	2.6	Scottsbluff	1,908,143	1,735,832	172,311	9.9
Gordon	205,954	188,415	17,539	9.3	Sidney	1,025,885	869,170	156,716	18.0
Gothenburg	129,090	120,007	9,083	7.6	South Sioux City	897,153	809,337	87,815	10.9
Grand Island	4,360,871	4,024,247	336,624	8.4	Terrytown	51,153	55,590	(4,437)	(8.0)
Harrison[2]	4,586	—	—	-.-	Valley	205,570	162,979	42,590	26.1
Hastings	1,950,699	1,881,570	69,128	3.7	Waterloo	63,263	79,401	(16,139)	(20.3)
Hemingford[2]	7,111	—	—	-.-					
					Total	**$115,809,405**	**$110,128,147**	**$5,681,258**	**5.2%**

[1]Amounts actually remitted to municipalities after deducting refunds and the three percent administration fee.
[2]See chronology for effective date of tax rate changes.

Chronology of City Sales Tax Rates for Nebraska

City	Effective Date	Rate	City	Effective Date	Rate	City	Effective Date	Rate
Alliance	4/1/89	1%	Gordon	10/1/82	1%	Ogallala	10/1/80	1%
Ashland	10/1/92	1%	Gothenburg	4/1/87	.5%		7/1/89	1.5%
Bayard	7/1/91	1%	Grand Island	4/1/90	1%	Omaha	11/1/69	.5%
Beatrice	4/1/87	1%	Harrison	10/1/92	1%		10/1/70	1%
Bellevue	1/1/75	1%	Hastings	1/1/90	1%		7/1/78	1.5%
	4/1/87	1.5%	Hemingford	10/1/92	1%	O'Neil	10/1/90	1%
Bennington	4/1/91	1.5%	Hubbell	1/1/92	1%	Oshkosh	10/1/82	1%
Bridgeport	10/1/89	1%	Kearney	10/1/90	1%	Papillion	4/1/89	1.5%
Ceresco	10/1/88	1%	Kimball	10/1/82	1%	Plainview	10/1/92	1%
Chadron	10/1/84	1%	LaVista	4/1/85	1%	Plymouth	10/1/92	1%
	4/1/89	1.5%		10/1/90	1.5%	Rushville	10/1/82	1%
	10/1/92	1%	Lewellen	10/1/80	1%	Scottsbluff	10/1/87	1%
Chappell	4/1/83	1%	Lexington	4/1/89	1%	Sidney	10/1/80	1%
Cozad	4/1/89	.5%	Lincoln	1/1/70	.5%		4/1/89	1.5%
	1/1/92	1%		10/1/72	1%	South Sioux City	10/1/90	1%
Crawford	4/1/87	1.5%		7/1/85	1.5%	Terrytown	1/1/88	1%
Crete	4/1/87	1%	Nebraska City	10/1/86	1%	Valley	10/1/90	1.5%
Curtis	10/1/92	1%	Norfolk	4/1/85	1%	Waterloo	4/1/87	1%
Douglas	7/1/91	1%	North Platte	10/1/76	1%			
Eagle	1/1/88	1%		8/1/78	0%			
Elkhorn	10/1/89	1%		4/1/70	1%			
Fairbury	10/1/90	1%		10/1/90	1.5%			
Fullerton	7/1/89	1%	Oakland	4/1/90	1%			
Gering	10/1/90	1%						

Table 6

General Fund Sales Tax Cash Revenues*

Month	Calendar Year 1992	Calendar Year 1991	Net Change	Percent Change
January	$ 49,814,209	$ 45,666,409	$ 4,147,800	9.1%
February	47,607,639	43,897,840	3,709,799	8.5
March	53,360,569	48,356,335	5,004,235	10.3
April	53,437,771	48,432,126	5,005,644	10.3
May	53,396,699	50,604,220	2,792,478	5.5
June	56,654,379	53,474,144	3,180,234	5.9
July	53,380,722	50,767,143	2,613,579	5.1
August	57,726,381	52,573,147	5,153,234	9.8
September	56,281,200	52,240,508	4,040,692	7.7
October	54,802,401	52,387,139	2,415,262	4.6
November	52,807,649	51,574,551	1,233,097	2.4
December	63,488,292	64,767,503	(1,279,211)	(2.0)
Total	**$652,757,910**	**$614,741,066**	**$38,016,844**	**6.2%**

* Tax receipts attributable to the month that liability was incurred.

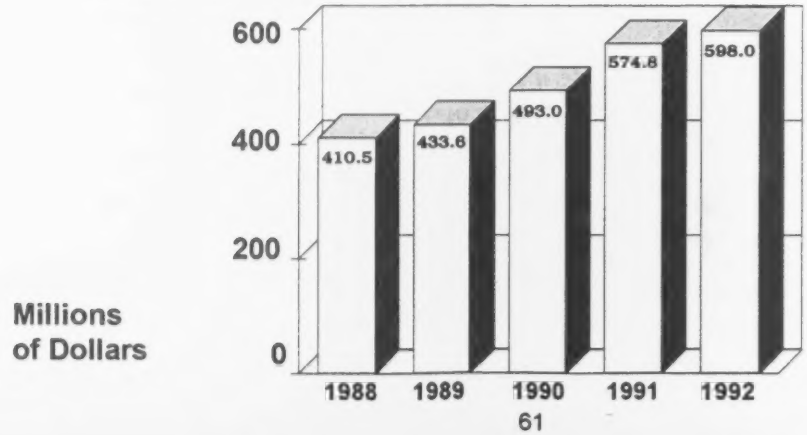
Table 7

General Fund Sales Tax Cash Receipts

Month	Gross Receipts[1] Calendar Year 1992	Gross Receipts[1] Calendar Year 1991	Net Receipts[2] Calendar Year 1992	Net Receipts[2] Calendar Year 1991	Net Change	Percent Change
January	$ 66,157,608	$ 61,129,016	$ 62,661,943	$ 58,609,594	$ 4,052,349	6.9%
February	45,212,940	42,820,693	42,963,598	41,089,562	1,874,036	4.6
March	49,170,484	42,757,621	45,244,257	40,867,616	4,376,641	10.7
April	53,240,821	49,928,166	49,861,702	48,516,970	1,344,732	2.8
May	51,348,674	47,820,175	50,025,430	45,207,435	4,817,995	10.7
June	53,256,450	48,948,475	48,465,421	47,336,832	1,128,589	2.4
July	56,129,198	55,957,640	53,991,958	53,930,784	61,174	0.1
August	53,145,877	48,616,638	50,596,763	45,640,712	4,956,051	10.9
September	57,171,143	50,926,122	52,028,967	46,681,343	5,347,625	11.5
October	55,892,268	50,892,480	51,432,249	47,736,412	3,695,836	7.7
November	46,184,019	47,545,020	42,859,345	45,715,089	(2,855,743)	(6.2)
December	56,494,342	56,500,474	47,876,064	53,515,146	(5,639,082)	(10.5)
Total	**$643,403,824**	**$603,842,522**	**$598,007,697**	**$574,847,494**	**$23,160,203**	**4.0%**

[1] Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.
[2] Gross receipts less refunds.

Net General Fund Sales Tax Cash Receipts



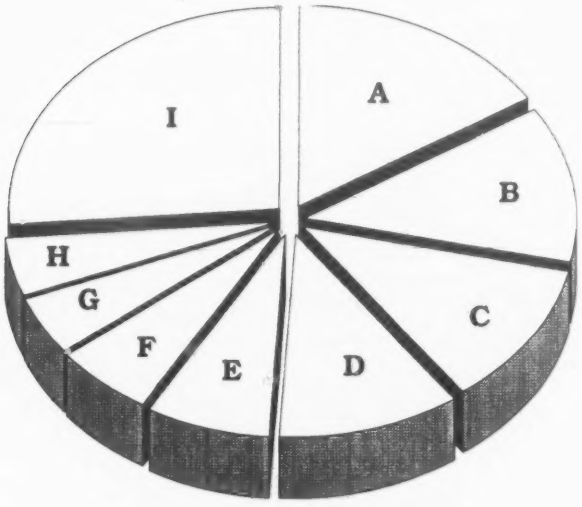
Miscellaneous Taxes

Miscellaneous revenue sources accounted for $136,517,065 of General Fund revenue for calendar year 1992. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the general fund. Another major source of General Fund revenue is interest from investment of state funds.

Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue. For example, alcoholic beverages tax is administered by the State Liquor Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State

Miscellaneous General Fund Revenue Sources

A	**Insurance Premium Tax**	**15.9%**
B	**Cigarette Tax**	**12.6%**
C	**Alcohol Taxes**	**11.6%**
D	**Interest on Investments**	**10.9%**
E	**Corporation Occupation Tax**	**7.4%**
F	**Nonoccupational Fees**	**6.0%**
G	**Motor Vehicle Registration and License Fees**	**4.7%**
H	**Estate Tax**	**4.7%**
I	**Other Miscellaneous Receipts**	**26.2%**



Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, and motor fuels taxes.

Statistical Tables

Table 1 - General Fund Miscellaneous Tax Cash Receipts

General Fund miscellaneous tax cash receipts for 1991 and 1992 are listed in Table 1. Descriptions of the major miscellaneous taxes are given beginning of page 9.

Table 2 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 1991 and 1992 are reported in Table 2.

Table 3 - Alcoholic Beverage Gallons and Revenue for 1992

Table 3 lists the alcoholic beverages tax revenue and gallons for 1992 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 4 - Alcoholic Beverage Gallons and Revenue for 1970 to 1992

Total alcoholic beverage tax revenue and gallons for 1970 through 1992 are reported in Table 4. A graph displaying total gallons and tax revenue for 1983 through 1992 is also shown.

Table 5 - Cigarette Tax Receipts

Table 5 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 1992. A graph of total packages taxed and tax receipts for 1982 through 1992 is shown on page 68.

Table 6 - 1992 Pari-mutuel Report

Table 6 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 1992. A chronology of the pari-mutuel tax rates is also shown.

Table 7 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 1991 and 1992 in Table 7.

Table 8 - Summary of Charitable Gaming Taxes

Table 8 reports gross dollars wagered and tax due for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by non-profit organizations for 1988 through 1992.

Table 9 - Severance Tax Receipts

Monthly severance tax receipts for 1991 and 1992 are reported in Table 9.

Table 10 - Conservation Tax Receipts

Monthly conservation tax receipts for 1991 and 1992 are reported in Table 10.

Table 11 - Litter Fee Receipts

Monthly litter fee receipts for 1991 and 1992 are reported in Table 11.

Table 12 - Tire Fee Receipts

Monthly tire fee receipts for 1991 and 1992 are reported in Table 12.

Table 13 - State Lodging Tax Revenue

Monthly state lodging tax for 1992 and 1991 is reported in Table 13. A graph of total state lodging tax for 1981 through 1992 is also shown.

Table 14 - Lodging Tax Returned to Counties for 1992

Lodging tax collected by the Department of Revenue and remitted to counties in 1992 and 1991 is reported in Table 14. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 15 - Importing Dealers Net Taxable Gallons and Net Tax Due

Importing dealers net taxable gallons for 1992 and 1991, and net tax due for 1992 are reported in Table 15.

Table 16 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 1992 and 1991 and net tax due for 1992 are reported in Table 16.

Graphs of the total net taxable gallons and net tax due for importing dealers, gasohol, and special fuels from 1983 through 1992 are shown on page 76.

Table 17 - Interstate Motor Carriers Net Taxable Gallons and Net Tax Due

Quarterly statistics for the interstate motor carriers tax program are reported in Table 17. Gallons used in Nebraska, gallons purchased in Nebraska, net taxable gallons, and net tax due are reported for 1992. Net taxable gallons for 1991 are also reported.

Table 18 - International Fuel Tax Agreement Net Taxable Gallons and Net Tax Due

Quarterly statistics for the International Fuel Tax Agreement (IFTA) are reported in Table 18. The statistics were compiled from returns submitted by Nebraska based IFTA permit holders and reports submitted by other states that are members of IFTA. Gallons used in Nebraska, gallons purchased in Nebraska, net taxable gallons, and net tax due are reported on a quarterly basis for 1992. Net taxable gallons for 1991 are also reported.

A chronology of motor fuels tax rates is shown following Table 18.

Table 19 - Special Fuels Net Taxable Gallons and Net Tax Due

Special fuels net taxable gallons for 1992 and 1991, and net tax due for 1992 are reported in Table 19.

Table 20 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 1992 and 1991, and net tax due for 1992 are reported in Table 20.

Table 1

General Fund Miscellaneous Tax Cash Receipts

Source	Calendar Year 1992	Calendar Year 1991	Net Change	Percent Change
Insurance Premium Tax	$21,759,694	$18,992,845	$2,766,849	14.6%
Cigarette Tax	17,174,057	17,461,515	(287,458)	(1.6)
Alcohol Taxes	15,781,515	15,756,151	25,364	0.2
Interest on Investments	14,930,881	23,696,918	(8,766,037)	(37.0)
Corporation Occupation Tax	10,147,335	4,794,002	5,353,333	111.7
Nonoccupational Fees	8,159,451	7,918,922	240,529	3.0
Estate Tax (Transfer Tax)	6,412,818	5,396,782	1,016,036	18.8
Revenue from Services	5,631,568	5,189,689	441,880	8.5
Admission and Entertainment Taxes	5,442,447	4,193,168	1,249,278	29.8
Motor Vehicle Driver's License Fees	3,684,432	3,138,761	545,672	17.4
Documentary Stamp Tax	3,039,331	2,752,711	286,619	10.4
Fertilizer Fee *	2,034,139	—	2,034,139	-.-
General Business Fees	1,288,862	1,335,737	(46,875)	(3.5)
Revenue from Private Sources	1,219,977	1,452,334	(232,357)	(16.0)
Motor Vehicle Title Fees	1,159,239	1,108,862	50,378	4.5
Trade and Professional Fees	1,119,145	955,183	163,962	17.2
Other Motor Vehicle License Fees	910,773	986,197	(75,424)	(7.6)
Motor Vehicle Registration Fees	694,162	657,642	36,520	5.6
Sale of Goods and Assets	479,978	319,207	160,771	50.4
Pari-mutuel Wagering Tax	344,811	308,992	35,819	11.6
Revenue from Other Governments	193,736	275,830	(82,094)	(29.8)
Fines, Penalties and Interest	87,751	79,038	8,712	11.0
Marijuana and Controlled Substances Tax	(1,600)	69,582	(71,182)	(102.3)
Other Miscellaneous Receipts	14,822,562	14,296,679	525,883	3.7
Total	**$136,517,065**	**$131,136,747**	**$5,380,318**	**4.1%**

* Fertilizer fee receipts were first received in May, 1992.

Table 2

Monthly General Fund Miscellaneous Tax Cash Receipts

Month	Gross Receipts [1]		Net Receipts [2]		Net Change	Percent Change
	Calendar Year 1992	Calendar Year 1991	Calendar Year 1992	Calendar Year 1991		
January	$8,585,479	$8,816,053	$8,562,229	$8,813,544	($251,315)	(2.9)%
February	10,363,005	10,017,733	10,359,441	10,003,788	355,654	3.6
March	10,314,040	8,472,493	10,307,057	8,470,165	1,836,892	21.7
April	15,688,490	11,675,400	15,680,747	11,450,974	4,229,773	36.9
May	16,697,076	16,298,297	16,656,409	16,295,576	360,833	2.2
June	20,207,187	19,780,306	20,183,603	19,774,675	408,928	2.1
July	8,808,232	11,615,344	8,807,482	11,615,054	(2,807,572)	(24.2)
August	7,185,961	8,518,419	7,166,399	8,501,672	(1,335,273)	(15.7)
September	13,214,821	12,113,010	13,210,667	12,108,685	1,101,981	9.1
October	9,109,636	7,739,268	8,983,667	7,643,809	1,339,858	17.5
November	6,779,719	8,442,140	6,779,459	8,439,957	(1,660,497)	(19.7)
December	9,563,419	7,648,285	9,554,189	7,603,568	1,950,621	25.7
Total	**$136,517,065**	**$131,136,747**	**$136,251,350**	**$130,721,467**	**$5,529,883**	**4.2%**

[1] Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.
[2] Gross reciepts less refunds.

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers. Beer wholesalers pay the tax based on the shipments invoiced by an out-of-state brewery. The tax rate for beer is 23 cents per gallon. Liquor and wine wholesalers pay tax on what is sold to licensed retailers. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14% or less alcohol, and $1.35 for wine and other dilute beverages containing more than 14% alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is 5 cents per gallon. The tax rate for alcohol and spirits is $3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the State Liquor Commission.

Table 3

Alcoholic Beverage Gallons and Revenue for 1992

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Light Wine Gallons	Alcohol & Spirits & Wines Revenue
January	3,159,928	$ 719,421	188,377	12,848	178,645	$ 709,296
February	2,678,760	609,954	124,384	9,732	107,091	461,942
March	2,671,122	608,642	147,112	10,473	106,194	529,769
April	3,169,275	721,644	149,819	11,151	135,746	560,656
May	3,245,837	739,282	147,293	11,026	132,709	550,733
June	3,436,007	785,046	156,080	10,103	134,553	576,974
July	4,269,110	969,384	181,556	11,459	155,407	670,849
August	3,828,141	872,680	143,920	9,467	141,860	544,503
September	3,332,536	757,806	154,158	10,362	113,015	555,611
October	2,956,227	673,151	153,572	9,622	106,187	547,851
November	3,122,666	711,527	156,432	10,835	140,476	583,244
December	2,836,863	645,419	183,662	10,142	157,712	676,132
Total	**38,706,472**	**$8,813,955**	**1,886,365**	**127,220**	**1,609,595**	**$6,967,560**

Chronology of Alcoholic Beverage Tax Rates*

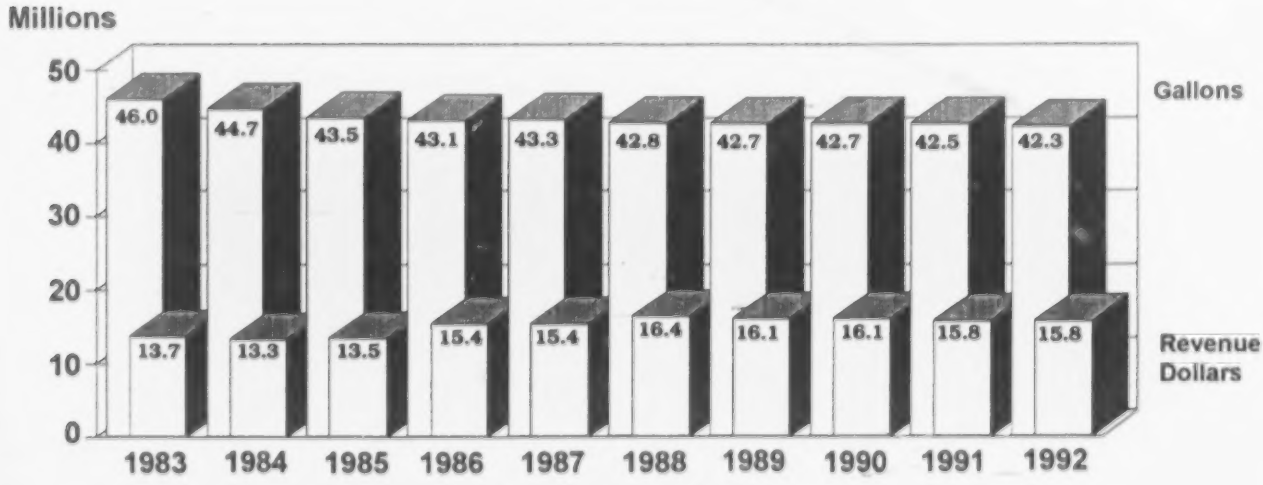
Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	$ .50	5¢	$ .15
May 1, 1937	3.5¢	$ .80	15¢	$ .40
May 30, 1947	4¢	$1.00	20¢	$ .55
August 25, 1951	4¢	$1.20	20¢	$ .55
June 1, 1963	6¢	$1.60	20¢	$ .55
April 1, 1965	8¢	$1.60	20¢	$ .55
July 1, 1972	10¢	$2.00	75¢	$ .75
June 1, 1977	11¢	$2.25	85¢	$ .85
September 7, 1979	12¢	$2.50	55¢	$1.10
August 30, 1981	14¢	$2.75	65¢	$1.25
October 1, 1985	20¢	$2.90	75¢	$1.35
October 1, 1987	23¢	$3.00	75¢	$1.35

*Tax per gallon.

Alcoholic Beverage Gallons and Revenue for 1970 to 1992

Year	Total Gallons	Percent Change	Total Tax Revenue	Percent Change
1970	34,460,020	—	$6,452,124	—
1971	35,900,734	4.2	6,938,643	7.5
1972	36,216,173	0.9	7,740,112	11.6
1973	37,704,578	4.1	9,174,479	18.5
1974	39,698,058	5.3	9,803,725	6.9
1975	40,233,818	1.3	9,913,137	1.1
1976	40,759,631	1.3	10,089,809	1.8
1977	43,687,138	7.2	11,036,821	9.4
1978	44,778,106	2.5	11,820,991	7.1
1979	45,966,132	2.7	12,111,717	2.5
1980	47,236,082	2.8	12,763,015	5.4
1981	47,424,970	0.4	13,334,773	4.5
1982	46,001,867	(3.0)	13,983,127	4.9
1983	46,025,192	0.1	13,734,083	(1.8)
1984	44,735,938	(2.8)	13,335,206	(2.9)
1985	43,507,016	(2.7)	13,509,274	1.3
1986	43,103,172	(0.9)	15,360,046	13.7
1987	43,327,253	0.5	15,422,512	0.4
1988	42,797,591	(1.2)	16,407,361	6.4
1989	42,651,489	(0.3)	16,073,215	(2.0)
1990	42,730,707	0.2	16,106,351	0.2
1991	42,521,560	(0.5)	15,756,151	(2.2)
1992	42,329,652	(0.5)	15,781,515	0.2

Alcoholic Beverage Gallons and Revenue for 1983 to 1992



Cigarette Tax

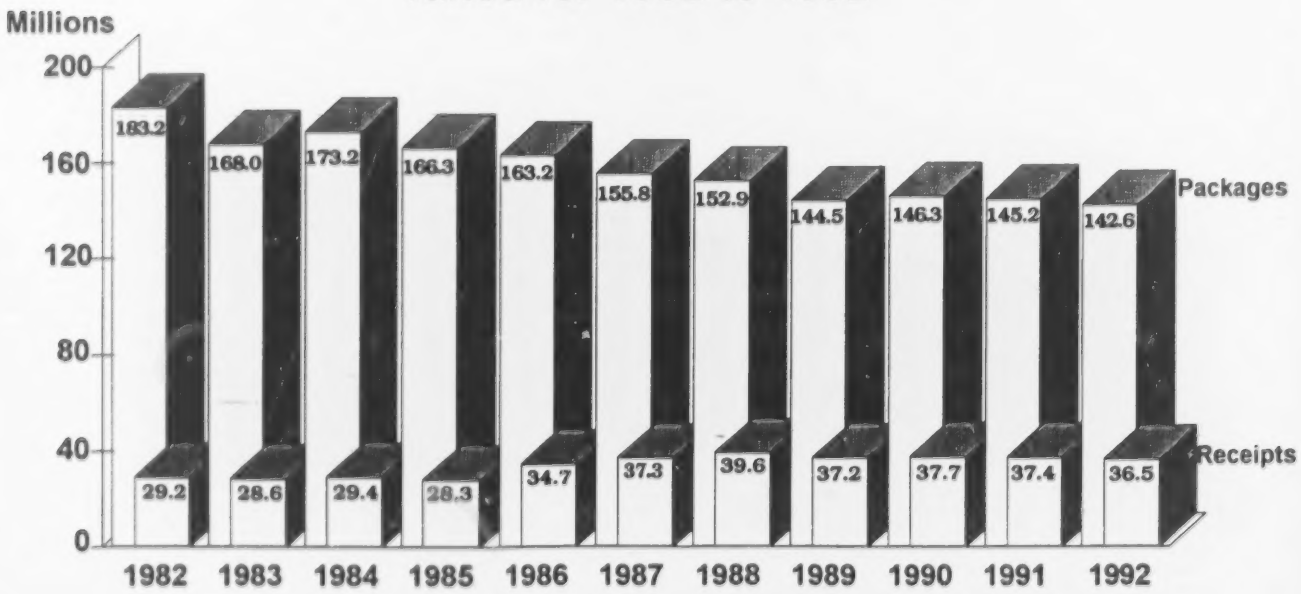
Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax rate is 27 cents on packages containing 20 or fewer cigarettes and 33.75 cents on packages containing 25 cigarettes. The basic rate is 1.35 cents per cigarette.

Distribution of Cigarette Tax Revenue

16 cents	Deposited in the General Fund. This amount is reduced by $4,500,000 per fiscal year which is deposited in the Municipal Infrastructure Development Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Development Cash Fund.
1 cent	Deposited in the Department of Health Cash Fund.
$1,765,153	Deposited in the University Buildings Renovation and Land Acquisition Fund.
$361,222	Deposited in the State College Buildings Renovation and Land Acquisition Fund.
4 cents	Four cents, but not less then $4,414,000 each fiscal year, is deposited in the University Facilities Construction Fund.
0.5 cent	One-half cent, but not less than $695,178 each fiscal year, is deposited in the University Facility Improvement Fund.
1.5 cents	One and one-half cents, but not less than $1,857,213 per fiscal year, is deposited in the State College Facilities Improvement Fund.
Remainder	The remaining balance is deposited in the Nebraska Capital Construction Fund.

Cigarette Tax Receipts and Packages Taxed for 1982 to 1992



Cigarette Tax Receipts

Year	Hand Stamps	Fractional Stamps	Meter Impressions	Number of Packages Taxed	Cigarette Tax Receipts
1962	6,529,700		165,109,810	171,639,510	$6,524,449
1963	6,256,000		161,592,500	167,848,500	8,117,806
1964	4,047,000		156,783,500	160,830,500	9,179,067
1965[1]	3,752,000		156,241,520	159,993,520	11,276,852
1966	4,893,000		151,906,880	156,799,880	11,985,845
1967	4,491,000		153,434,000	157,925,000	12,010,375
1968	2,472,100		155,010,550	157,482,650	11,974,465
1969	2,358,600		154,359,450	156,718,050	11,905,706
1970	2,007,400		158,304,490	160,311,890	12,170,433
1971	1,752,150		156,999,386	158,751,536	17,117,404
1972[2]	1,616,000		158,600,670	160,216,670	19,770,429
1973	1,550,500		165,326,290	166,876,790	20,553,919
1974	725,000		174,614,280	175,339,280	21,641,451
1975	2,104,000		177,884,280	179,988,280	22,215,027
1976	2,685,000		180,347,110	183,032,110	22,570,880
1977	2,754,000		180,273,490	183,027,490	22,517,276
1978	2,740,000		179,578,000	182,318,000	22,408,593
1979	2,865,000		178,611,000	181,476,000	22,309,681
1980	2,996,000		180,690,000	183,686,000	22,587,450
1981[3]	3,285,000		183,740,800	187,025,800	23,649,402
1982[4]	3,645,000		179,534,400	183,179,400	29,191,135
1983	3,264,000		164,742,600	168,006,600	28,594,286
1984[5]	3,318,000	684,720	169,230,400	173,233,120	29,415,184
1985	3,477,000	3,274,200	159,583,790	166,334,990	28,315,502
1986[6]	3,708,000	3,875,720	155,649,760	163,233,480	34,722,270
1987[7]	3,583,000	3,197,880	148,997,500	155,778,380	37,260,345
1988	3,540,000	2,236,000	147,139,850	152,915,850	39,551,353
1989	3,409,000	1,770,600	139,288,760	144,468,360	37,249,529
1990	3,062,000	1,401,000	141,801,710	146,264,710	37,680,416
1991	2,943,000	1,108,400	141,180,330	145,231,730	37,412,210
1992	3,450,800	894,400	138,260,130	142,605,330	36,534,491

[1] Cigarette Tax rate increased from 6 cents to 8 cents per package on April 1, 1965.
[2] Cigarette Tax rate increased from 8 cents to 13 cents per package on April 28, 1971.
[3] Cigarette Tax rate increased from 13 cents to 14 cents per package on August 30, 1981.
[4] Cigarette Tax rate increased from 14 cents to 18 cents per package on May 1, 1982.
[5] Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to .9 cents per cigarette, effective August 1, 1984.
[6] Cigarette Tax rate increased from 18 cents/22.5 cents to 23 cents/28.75 cents per package on March 1, 1986.
[7] Cigarette Tax rate increased from 23 cents/28.75 cents to 27 cents/33.75 cents per package on July 1, 1987.

Pari-mutuel Wagering Tax

Pari-mutuel wagering tax is imposed for race meets other than those conducted on Nebraska State Fairground Property. Wagers placed at live meets, simulcast events, by telewagering, and by telephonic wagering are subject to tax. The tax applies to every corporation or association licensed to conduct horseracing within the state.

The tax rate is a two-tier system. The first $10,000,000 of wagers are exempt. For wager amounts over $10,000,000 and less than or equal to $80,000,000, the tax rate is 2.5 percent. For amounts in excess of $80,000,000 the tax rate is 4 percent. A tax credit is allowed for capital improvements and maintenance of the premises within the race track enclosure. The credit claimed cannot exceed $1,400,000 and is equal to 2 percent of the first $70,000,000 of taxable wagers. Effective April 15, 1992, an additional tax of one-half percent is imposed on wagers placed by telephone. The one-half percent tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

Table 6

1992 Pari-mutuel Report

Organization	Amount Wagered: Live Race Meets	Amount Wagered: Nebraska Simulcast	Amount Wagered: Out-of State Simulcast	Amount Wagered: Total	Amount Taxable	Tax Due	Tax Credit	Tax Paid
Hall County Livestock Improvement Assoc.	$13,968,351	$ 7,495,331	$ 2,022,650	$ 23,486,332	$13,486,332	$ 337,158	$ 269,727	$ 67,432
Knights of Ak-Sar-Ben	33,417,663	16,978,628	15,965,915	66,362,206	$56,362,206	1,409,055	1,127,244	281,811
Atokad Agriculture & Racing Society	875,785	3,161,080	963,913	5,000,778	0	0	0	0
Platte County Agricultural Society	2,981,889	3,565,180	231,480	6,778,549	0	0	0	0
Nebraska State Board of Agriculture	2,234,892	12,204,885	2,201,107	16,640,884	0	0	0	0
Total	**$53,478,580**	**$43,405,104**	**$21,385,065**	**$118,268,749**	**$69,848,538**	**$1,746,213**	**$1,396,971**	**$349,243**

Chronology of Pari-mutuel Tax Rates

Effective Date	Tax Rate At State Fairground Races	Tax Rate At Other Race Meets	Tax Exempt Amount Wagered
May 15, 1959	2%	2%	$1,000,000
April 19, 1963	3%	3%	1,000,000
February 17, 1965	4%	4%	1,000,000
March 1, 1973	5%	5%	1,000,000
March 24, 1982	5%	5%	[1]
July 10, 1984	3%	5%	[1]
June 7, 1985	4%	5%	7,000,000
March 29, 1986[2]	4%	4-5%	7,000,000
July 1, 1987[3]	0%	2% & 5%	10,000,000
January 1, 1991[4]	0%	2.5% & 5%	10,000,000
April 15, 1992[5]	0%	2.5% & 5%	10,000,000

[1] The tax exempt amount wagered is $5,000,000 at meets where races are not held more than three days per week and $1,000,000 at all other meets.

[2] The tax rate for race meets other than State Fairgrounds is based on the daily average pari-mutuel handle compared to 1985. If it is less than 95% of 1985, the rate is 4%, if it is greater than 95% of 1985 but less than 100%, the rate is 4.5%, and if it is greater than 100%, the rate is 5%.

[3] Any amount wagered over $10,000,000 but less than or equal to $100,000,000 is taxed at the rate of 2%. Any amount over $100,000,000 is taxed at the rate of 5%.

[4] Any amount wagered over $10,000,000 but less than or equal to $80,000,000 is taxed at the rate of 2.5%. Any amount over $80,000,000 is taxed at the rate of 4%.

[5] An additional tax of one-half percent is imposed on wagers placed by telephone.

Charitable Gaming Taxes

Charitable gaming taxes include bingo tax, pickle card tax, city/county lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 6 percent of the gross receipts from each bingo occasion;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of the gross proceeds of any lottery conducted by a county, city, or village in Nebraska;
- for lotteries and raffles, 2 percent of each lottery having gross proceeds of more than $1,000 or raffle having gross proceeds of more than $5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remainder is deposited in the General Fund.

Table 7

Charitable Gaming Tax Receipts

Month	Calendar Year 1992	Calendar Year 1991
January	$ 1,036,335	$ 968,446
February	236,477	185,770
March	645,607	268,483
April	714,712	890,666
May	545,428	568,201
June	608,058	14,456
July	1,311,685	1,042,518
August	643,959	237,759
September	94,230	431,826
October	898,329	1,059,884
November	900,734	318,777
December	529,569	748,321
Total	**$8,165,124**	**$6,735,108**

Table 8

Summary of Charitable Gaming Taxes

	1988	1989	1990	1991	1992
Gross Dollars Wagered					
Bingo	$22,257,226	$22,127,457	$24,011,678	$25,091,749	$26,292,995
Pickle Cards	138,998,172	95,998,536	118,766,795	134,167,471	172,590,076
County/City Lottery	4,268,347	16,600,757	44,856,866	76,652,969	141,101,278
Lottery and Raffle	6,192,023	1,986,303	2,206,442	2,240,535	3,101,562
Totals	**$171,715,768**	**$136,713,053**	**$189,841,781**	**$238,152,724**	**$343,085,911**
Calculated Tax Due*					
Bingo	$1,335,433	$1,327,647	$1,440,500	$1,504,541	$1,579,160
Pickle Cards	4,565,440	4,725,140	3,777,888	3,475,092	4,443,684
County/City Lottery	85,365	332,007	897,136	1,533,059	2,822,025
Lottery and Raffle	123,837	39,729	44,128	44,801	62,021
Totals	**$6,110,075**	**$6,424,523**	**$6,159,652**	**$6,557,493**	**$8,906,890**

*Calculated tax due is based upon data from tax returns filed; the actual amount received may differ from tax due.

Severance Tax

Severance tax is levied upon the value of oil and gas severed or removed from the land. Oil and gas taken from stripper and nonstripper wells is subject to the tax. The tax is paid by every person severing oil or natural gas from land in Nebraska unless the severed oil or natural gas is sold in Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The severance tax rate is 3 percent of the value of the nonstripper oil, 3 percent of the value of the natural gas, and 2 percent of the value of stripper oil.

Tax on oil or gas severed from public school lands is credited to the Permanent School Fund. For oil or gas severed from all other lands, 1 percent of the gross tax receipts is credited to the Severance Tax Administration Fund, up to $250,000 may be appropriated by the legislature to the State Energy Office Cash Fund, up to $30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is credited to the Permanent School Fund.

Table 9

Severance Tax Receipts

Month	Calendar Year 1992	Calendar Year 1991
January	$ 165,299	$ 363,239
February	212,412	323,615
March	204,727	200,319
April	195,586	251,594
May	220,557	196,657
June	191,046	257,676
July	220,279	193,056
August	283,349	234,031
September	125,487	205,125
October	204,520	238,811
November	218,022	202,992
December	214,942	357,651
Total	**$2,456,226**	**$3,024,766**

Conservation Tax

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

Table 10

Conservation Tax Receipts

Month	Calendar Year 1992	Calendar Year 1991
January	$ 22,443	$ 56,957
February	28,602	37,784
March	28,618	27,949
April	26,357	35,222
May	31,429	27,432
June	25,959	35,670
July	30,392	27,379
August	39,348	31,880
September	17,098	28,421
October	27,779	32,874
November	29,710	28,270
December	29,259	49,761
Total	**$336,994**	**$419,600**

Litter Fee

The litter fee is imposed when gross sales of certain products exceed $350,000. The fee applies to manufacturers and wholesalers who sell food for human consumption, groceries, cigarettes, soft drinks, alcoholic beverages, household paper and paper products, glass containers, metal containers, plastic containers, and cleaning supplies. The fee also applies to retailers who sell food, beverages, alcoholic beverages, and groceries. The fee does not apply to sales of the following: products of farmers, ranchers, and fishermen; food products sold in bulk or stored in grain elevators and that are not processed; and certain other products related to plants and animals. The fee does not apply to businesses with gross sales of less than $350,000.

The fee is $150 per $1,000,000 of gross sales (.015 percent). The fee is computed by multiplying the amount os gross sales subject to the fee times the rate. Revenue from the litter fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11

Litter Fee Receipts

Month	Calendar Year 1992	Calendar Year 1991
January	$2,136	($9,470)
February	1,380	203
March	428	(4,705)
April	(696)	(1)
May	5,179	593
June	61	385
July	2,969	2,752
August	10,604	0
September	374,138	396,280
October	351,522	327,423
November	7,327	16,073
December	4,081	18,982
Total	**$759,128**	**$748,515**

Tire Fee

A fee of $1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts, and all-terrain vehicles.

Revenue from the tire fee is deposited in the Waste Reduction and Recycling Incentive Fund.

Table 12

Tire Fee Receipts

Month	Calendar Year 1992	Calendar Year 1991
January	$ 105,592	$ 106,232
February	86,570	80,726
March	92,414	81,608
April	113,731	105,154
May	109,722	106,693
June	129,354	120,869
July	128,838	127,737
August	136,995	135,736
September	127,075	136,122
October	128,4	122,036
November	143,49[illegible]	142,304
December	138,134	133,866
Total	**$1,440,411**	**$1,399,084**

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is 1 percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

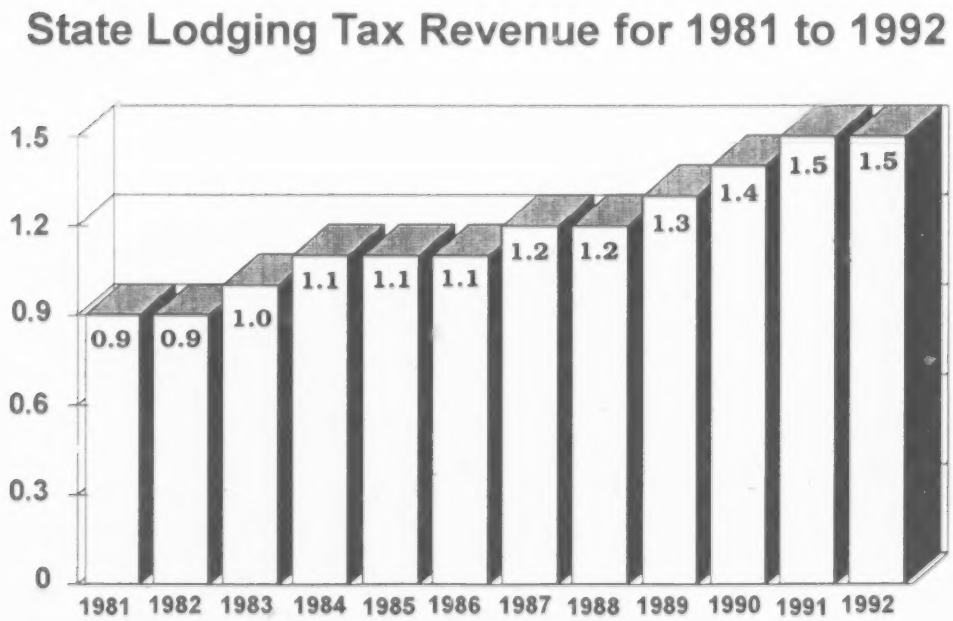
In addition to the state tax, counties may impose a lodging tax of 2 percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to 2 percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional 2 percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of July 1, 1992, there are 40 counties that impose a lodging tax.

Table 13

State Lodging Tax Revenue

Month	Calendar Year 1992	Calendar Year 1991	Net Change	Percent Change
January	$ 85,444	$ 80,476	$ 4,968	6.2%
February	99,925	85,027	14,898	17.5
March	105,692	103,894	1,798	1.7
April	108,636	105,062	3,573	3.4
May	147,214	128,980	18,234	14.1
June	153,236	157,446	(4,210)	(2.7)
July	171,123	159,855	11,268	7.0
August	176,955	167,981	8,974	5.3
September	160,469	152,546	7,923	5.2
October	132,900	125,065	7,835	6.3
November	155,501	98,716	56,784	57.5
December	10,797	89,168	(78,371)	(87.9)
Total	**$1,507,890**	**$1,454,215**	**$53,675**	**3.7%**

State Lodging Tax Revenue for 1981 to 1992



Lodging Tax Returned to Counties for 1992

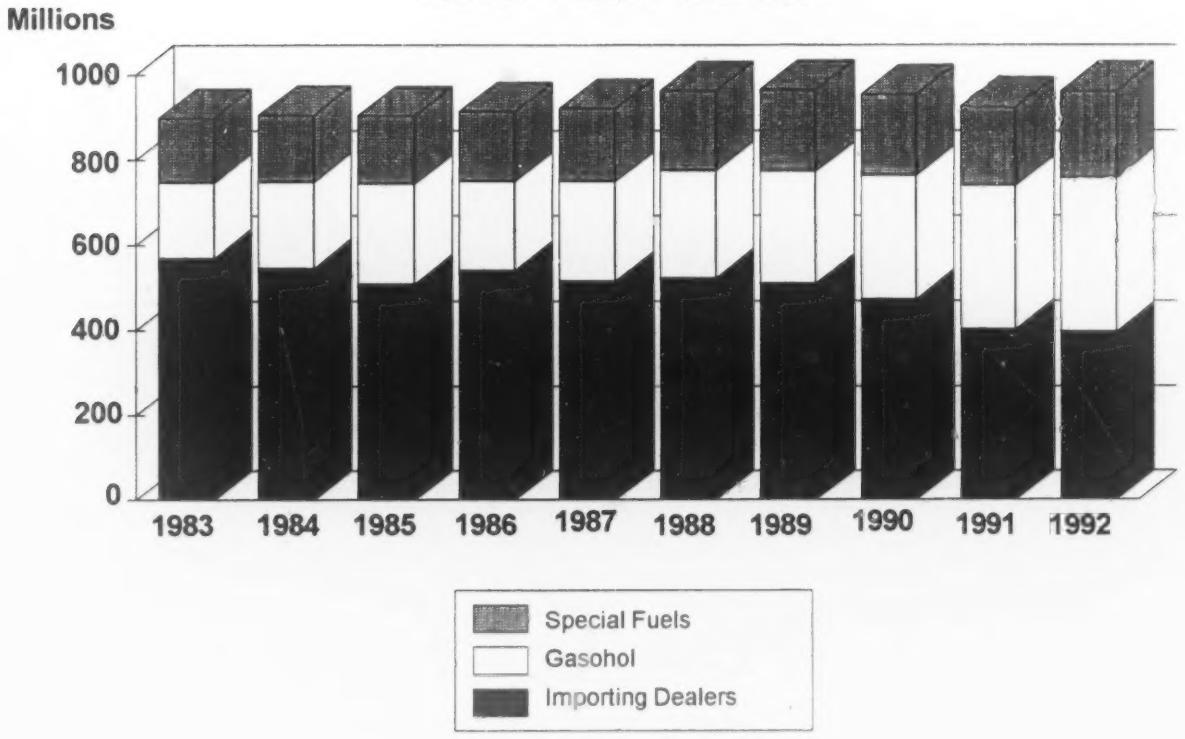
County	Total Lodging Tax Returned 1992[2]	Total Lodging Tax Returned 1991[2]	Net Change	Percent Change
Adams	$41,580	$39,386	$2,194	5.6%
Box Butte	18,610	18,311	299	1.6
Brown	6,659	5,953	706	11.9
Buffalo	165,360	154,119	11,241	7.3
Chase	2,233	1,886	347	18.4
Cherry	24,144	22,593	1,551	6.9
Cheyenne	26,601	25,121	1,480	5.9
Custer	11,176	12,499	(1,323)	(10.6)
Dakota[1]	63,340	32,935	30,405	-.-
Dawes	31,816	30,301	1,514	5.0
Dawson	34,271	36,121	(1,850)	(5.1)
Dodge	30,360	28,154	2,206	7.8
Douglas	2,115,785	2,076,806	38,979	1.9
Gage	18,072	18,540	(468)	(2.5)
Garfield	3,064	3,135	(70)	(2.2)
Hall	165,542	155,948	9,594	6.2
Harlan	5,068	4,930	138	2.8
Holt	14,841	14,476	365	2.5
Jefferson	2,247	2,074	173	8.3
Keith	72,108	73,644	(1,536)	(2.1)
Kimball	15,615	14,880	735	4.9
Knox	2,282	2,159	123	5.7
Lancaster	418,333	405,612	12,721	3.1
Lincoln	163,476	151,743	11,734	7.7
Madison	47,808	45,310	2,498	5.5
Morrill	4,291	3,787	504	13.3
Nemaha	7,286	7,205	81	1.1
Otoe	9,695	9,812	(117)	(1.2)
Pawnee[1]	608	—	608	-.-
Phelps	6,064	6,849	(785)	(11.5)
Platte	52,303	42,788	9,515	22.2
Red Willow[1]	15,471	12,039	3,433	-.-
Sarpy	59,820	67,969	(8,149)	(12.0)
Scotts Bluff	64,099	58,093	6,006	10.3
Seward	8,263	6,378	1,885	29.6
Sheridan	5,885	5,433	452	8.3
Sioux	382	334	49	14.5
Washington	5,000	4,471	529	11.8
Webster	1,668	1,588	80	5.1
York	49,164	48,109	1,055	2.2
Total	**$3,790,390**	**$3,651,489**	**$138,900**	**3.8%**

[1] See chronology for effective date and tax rate.
[2] Amounts remitted to counties after deducting the three percent administration fee.

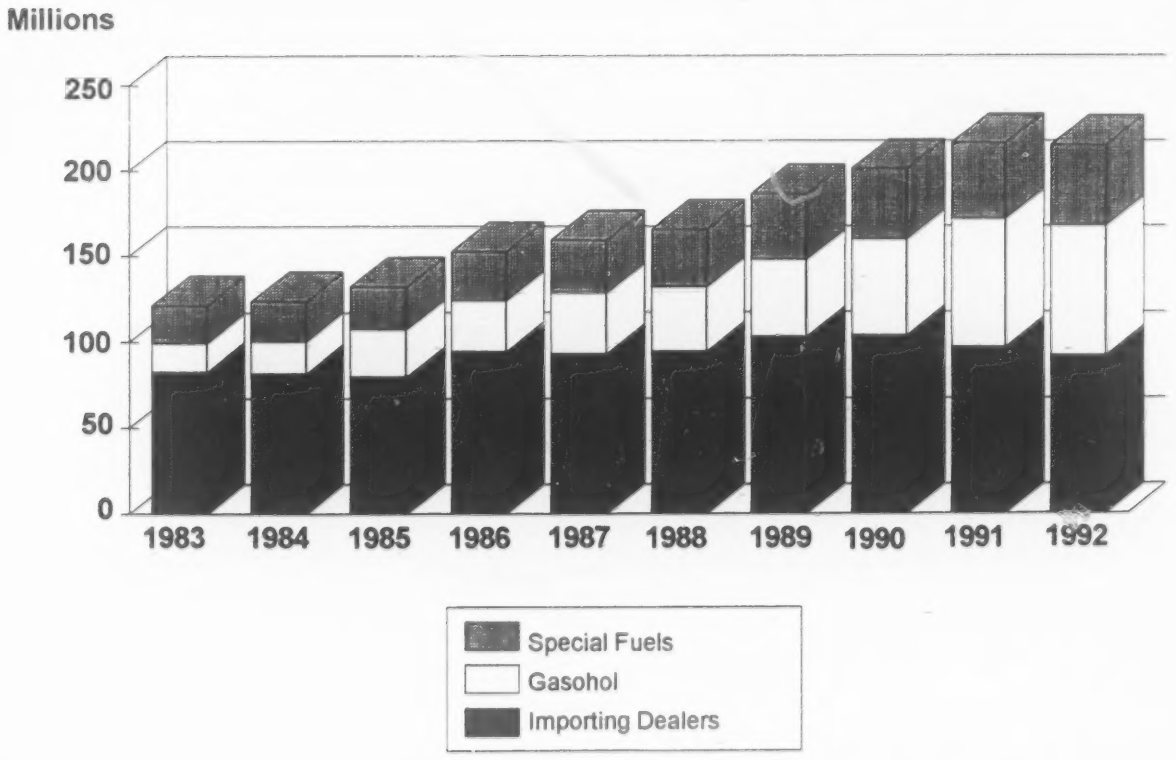
Chronology of County Lodging Tax Rates

County	Effective Date	Rate
Adams	1/1/81	2%
Box Butte	10/1/89	2%
Brown	1/1/90	2%
Buffalo	8/1/80	2%
Chase	7/1/90	2%
Cherry	7/1/86	2%
Cheyenne	4/1/83	2%
Custer	4/1/82	2%
Dakota	7/1/91	2%
Dawes	8/1/80	2%
Dawson	10/1/82	2%
Dodge	1/1/87	2%
Douglas	8/1/80	2%
	10/1/89	4%
Gage	4/1/86	2%
Garfield	1/1/88	2%
Hall	8/1/80	2%
Harlan	10/1/87	2%
Holt	1/1/86	2%
Jefferson	1/1/90	1%
Kearney	4/1/84	2%
	7/1/84	0%
Keith	8/1/80	2%
Kimball	8/1/80	2%
	10/1/82	1%
	7/1/90	2%
Knox	7/1/89	1%
Lancaster	8/1/80	2%
Lincoln	8/1/80	2%
Madison	1/1/82	2%
Morrill	10/1/82	2%
Nemaha	10/1/90	2%
Otoe	10/1/86	1.5%
Pawnee	7/1/92	2%
Phelps	1/1/84	2%
Platte	7/1/82	2%
Red Willow	4/1/82	1%
	7/1/92	2%
Sarpy	8/1/80	2%
Scotts Bluff	1/1/81	2%
Seward	4/1/89	2%
Sheridan	7/1/82	2%
Sioux	10/1/85	2%
Washington	4/1/85	2%
Webster	7/1/83	2%
York	8/1/80	2%

Motor Fuels Gallons



Motor Fuels Tax Due



Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed on all motor vehicle fuels, such as gasoline and gasohol, imported into Nebraska. The importer of motor vehicle fuels or the importer's first customer pays the tax. The tax also applies to any person in Nebraska who produces, refines, manufactures, blends or compounds fuels for sale, distribution, delivery, or use in this state.

The tax rate for motor vehicle fuels and special fuels is set every quarter. For 1992 the quarterly rates (cents per gallon) are as follows: January through March, 23.8 cents; April through June, 21.7 cents; July through September, 23.6 cents; October through December 24.0 cents. Through December 31, 1992, the tax on gasohol is 2 cents per gallon less than the rate on motor vehicle fuels not containing an ethanol blend. Effective January 1, 1993, the gasohol tax rate is the same as the motor vehicle fuels tax rate.

Revenue from motor fuels tax is distributed to the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund.

Table 15

Importing Dealers Net Taxable Gallons and Net Tax Due

Month	1992 Net Taxable Gallons	1991 Net Taxable Gallons	Percent Change	1992 Calculated Net Tax Due
January	28,522,423	28,542,880	(0.1)%	$ 6,725,379
February	26,731,483	26,650,772	0.3	6,301,603
March	28,567,448	30,535,056	(6.4)	6,735,845
April	32,734,045	34,391,864	(4.8)	7,036,618
May	34,568,875	35,923,239	(3.8)	7,433,102
June	36,455,596	37,298,753	(2.3)	7,839,443
July	35,662,539	40,761,455	(12.5)	8,342,887
August	35,994,389	37,179,141	(3.2)	8,420,192
September	34,086,984	35,244,501	(3.3)	7,972,407
October	36,160,448	35,679,515	1.3	8,601,862
November	31,842,845	28,435,401	12.0	7,572,394
December	35,166,823	30,508,770	15.3	8,366,208
Total	**396,493,898**	**401,151,347**	**(1.2)%**	**$91,347,942**

Table 16

Gasohol Net Taxable Gallons and Net Tax Due

Month	1992 Net Taxable Gallons	1991 Net Taxable Gallons	Percent Change	1992 Calculated Net Tax Due
January	28,819,234	23,365,876	23.3%	$ 6,235,039
February	27,385,845	23,295,031	17.6	5,918,781
March	29,440,198	26,200,550	12.4	6,374,219
April	30,379,848	27,874,708	9.0	5,945,563
May	31,287,841	30,546,076	2.4	6,120,870
June	31,208,753	29,302,381	6.5	6,102,892
July	30,482,971	30,786,929	(1.0)	6,538,632
August	30,625,471	30,200,510	1.4	6,561,814
September	29,517,454	28,368,409	4.1	6,330,450
October	30,799,109	30,374,413	1.4	6,730,972
November	29,349,187	27,573,028	6.4	6,418,877
December	31,094,176	30,809,776	0.9	6,804,787
Total	**360,390,088**	**338,697,686**	**6.4%**	**$76,082,896**

Interstate Motor Carriers

Interstate motor carriers tax provides for the collection of motor vehicle fuels tax and special fuels tax from motor carriers. Generally, the tax applies to motor fuels for trucks that are maintained for interstate transportation of persons or property. An interstate motor carrier permit is required for motor carriers not licensed under the International Fuel Tax Agreement (IFTA). IFTA is an interstate motor fuel tax agreement which permits participating jurisdictions to act cooperatively in the administration and collection of motor fuels taxes. Motor carriers that are based in a participating jurisdiction and operate in two or more IFTA jurisdictions are required to be licensed for IFTA.

Table 17

Interstate Motor Carriers Net Taxable Gallons and Net Tax Due

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	1992 Net Taxable Gallons	1991 Net Taxable Gallons	Percent Change	1992 Calculated Net Tax Due
January through March	4,250,300	3,154,552	1,095,748	2,051,662	(46.6)%	$ 260,788
April through June	4,830,097	3,382,991	1,447,106	2,459,995	(41.2)	314,022
July through September	5,097,236	3,525,985	1,571,251	2,855,426	(45.0)	370,815
October through December	4,779,310	3,423,344	1,355,966	2,166,481	(37.4)	325,432
Total	**18,956,943**	**13,486,872**	**5,470,071**	**9,533,564**	**(42.6)%**	**$1,271,057**

Table 18

International Fuel Tax Agreement Net Taxable Gallons and Net Tax Due

Quarter	Gallons Used in Nebraska	Gallons Purchased in Nebraska	1992 Net Taxable Gallons	1991 Net Taxable Gallons	Percent Change	1992 Calculated Net Tax Due
January through March	36,568,153	32,799,371	3,768,783	3,782,019	(0.3)%	$ 897,188
April Through June	36,373,800	32,391,183	3,974,598	4,238,505	(6.2)	867,809
July through September	37,918,528	33,155,856	4,763,063	5,170,199	(7.9)	1,111,310
October through December	39,537,092	34,763,371	4,769,925	4,142,864	15.1	1,058,945
Total	**150,397,573**	**133,109,781**	**17,276,369**	**17,333,587**	**(0.3)%**	**$3,935,252**

Chronology of Motor Fuels Tax Rates

Effective Date	Aircraft Fuel Gas ¢/Gallon	Aircraft Fuel Jet ¢/Gallon	Gasohol ¢/Gallon	Motor Fuel & Special Fuel ¢/Gallon	Variable Excise Tax Percent	Variable Excise Tax ¢/Gallon	Total Tax Gasohol ¢/Gallon	Total Tax M.F. & S.F. ¢/Gallon
Jan. 1, 1989	5	3	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	10.5	12.5	16.4	11.5	22.0	24.0

Special Fuels Tax

Special fuels tax is imposed on special fuels, such as diesel and propane, sold in Nebraska. Generally the importer of special fuels or the importer's first customer pays the tax. The tax also applies to any person who produces, refines, manufactures, blends, or compounds fuels in Nebraska when the fuel is for sale, distribution, delivery, or use in this state.

Table 19

Special Fuels Net Taxable Gallons and Net Tax Due

Month	1992 Net Taxable Gallons	1991 Net Taxable Gallons	Percent Change	1992 Calculated Net Tax Due
January	15,101,300	14,651,715	3.1%	$ 3,569,057
February	15,142,759	13,207,439	14.7	3,579,414
March	16,587,175	15,403,456	7.7	3,920,336
April	17,885,178	15,428,116	15.9	3,854,093
May	17,293,428	15,499,553	11.6	3,726,259
June	17,264,399	15,890,389	8.6	3,720,505
July	16,595,267	14,928,012	11.2	3,889,741
August	17,597,672	15,361,270	14.6	4,125,632
September	17,707,909	16,492,002	7.4	4,150,808
October	19,204,126	16,816,439	14.2	4,578,132
November	16,993,263	14,495,184	17.2	4,050,286
December	16,796,512	16,260,046	3.3	4,000,306
**Total ..... **	**204,168,988**	**184,433,621**	**10.7%**	**$47,164,571**

Aircraft Fuels Tax

Aircraft fuels tax is imposed on all Nebraska imports of aircraft fuels, such as aviation gasoline and aviation jet fuel. The importer of aircraft fuels or the importer's first customer pays the tax. The tax also applies to any person who produces, refines, manufactures, blends, or compounds fuels in Nebraska.

The tax rate for aviation gasoline is 5 cents per gallon. The tax rate for aviation jet fuel is 3 cents per gallon. Revenue from aircraft fuels tax is deposited in the Department of Aeronautics Cash Fund.

Table 20

Aircraft Fuels Net Taxable Gallons and Net Tax Due

Month	1992 Net Taxable Gallons	1991 Net Taxable Gallons	Percent Change	1992 Calculated Net Tax Due
January	2,780,331	3,312,493	(16.1)%	$ 87,219
February	2,310,939	3,078,730	(24.9)	72,524
March	2,740,440	3,107,882	(11.8)	84,910
April	2,599,022	3,131,757	(17.0)	82,570
May	2,756,875	3,372,694	(18.3)	86,196
June	3,210,974	3,526,528	(8.9)	102,100
July	3,502,211	4,088,011	(14.3)	114,344
August	3,353,145	3,433,935	(2.4)	107,812
September	3,091,847	3,151,252	(1.9)	96,863
October	3,231,033	3,369,545	(4.1)	101,265
November	2,814,969	2,744,177	2.6	86,462
December	3,362,315	3,118,317	7.8	102,740
**Total ..... **	**35,754,101**	**39,435,321**	**(9.3)%**	**$1,125,006**

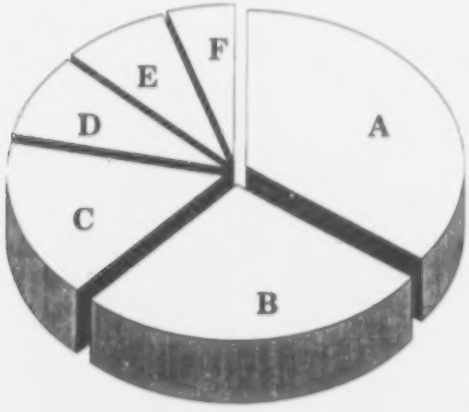
Property Tax

The primary source of funding for local governments in Nebraska is the property tax. Property taxes have been levied exclusively by local governments since the adoption of a constitutional amendment abolishing the state property tax in 1966. In Nebraska, the property tax is applied to the taxable value of real and tangible personal property. Real property is taxed at 100 percent of actual market value with the exception of agricultural land which is taxed at 80 percent of market value. In 1992 the State adopted the net book valuation method of valuing tangible personal property. Under the net book valuation method, all depreciable tangible personal property used in a trade or business, except licensed motor vehicles, is taxable. Motor vehicles are assessed at the current market value. The total taxable value of property in Nebraska was $56.3 billion in 1992. This includes real property valued at $46.9 billion and personal property valued at $4.5 billion. The taxable value of motor vehicles was $4.9 billion.

Property taxes levied in Nebraska totaled $1,314.2 million in 1992. Of that total, 60.3 percent ($792.3 million) was levied by school districts. The operations of counties, cities and villages, community colleges, and a variety of other governmental entities are also financed primarily by property taxes. Total property taxes levied included $30.4 million in homestead exemptions. Local government subdivisions are reimbursed by the state for revenue losses resulting from homestead exemptions.

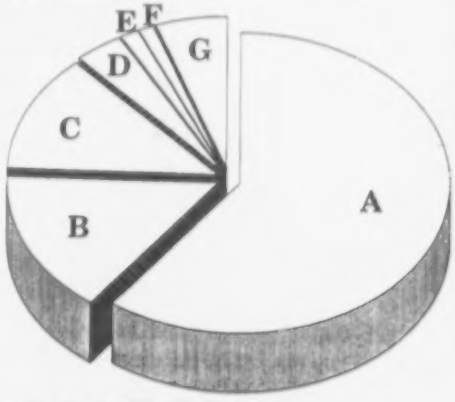
Valuation by Property Class

A	Residential Real Estate	35.0%
B	Agricultural Land	26.8%
C	Commercial and Industrial Real Estate	16.5%
D	Motor Vehicles	8.7%
E	Net Book Value of Personal Property	7.9%
F	Farm Site Land and Ag. Improvements	5.0%



Property Taxes Levied by Government Subdivision

A	School Districts	60.3%
B	Counties	15.4%
C	Cities and Villages	12.6%
D	Community Colleges	3.7%
E	Natural Resource Districts	1.4%
F	Educational Service Units	1.1%
G	Other Districts*	5.5%



*Includes Townships, Rural Fire Districts, and Miscellaneous Districts.

Administration

The county assessor is responsible for valuing all real and personal property with the exception of railroads, public service companies, and specific personal property of air carrier and car companies which are assessed by the Property Tax Division of the Department of Revenue. The value of real property is determined according to professionally accepted mass appraisal techniques, including but not limited to the following: (1) comparing sales of properties with known or recognized values, taking into account location, zoning, and current functional use; (2) earning capacity of the property; (3) reproduction (replacement) cost less depreciation. The net book value of personal property is determined using a method of depreciated values similar to the Federal Modified Accelerated Cost Recovery System and 150 percent declining balance depreciation schedules. The county assessor updates and revises the assessment rolls, schedules, and returns, and notifies property owners of real property value increases.

Individual protests of valuation are reviewed by the county board of equalization. The county board may adjust the value of individual properties or entire classes of property in order to ensure equalization of property values within the county. Decisions of the county board may be appealed to district court.

Following the action of the county boards, the State Board of Equalization and Assessment meets. The Governor, State Treasurer, State Auditor, Secretary of State, and the State Tax Commissioner are the members of this board. The State Board has the authority to adjust the valuation of classes or subclasses of property in any county in order to achieve equalization of property values. The State Board also equalizes the real property value of centrally assessed companies with the level of statewide assessment. Decisions of the State Board may be appealed to the Nebraska Court of Appeals.

After equalization, the State Board certifies property values to the counties, which are then used in setting local tax rates. The budgetary requirement divided by the total property valuation determines the property tax rate for each taxing subdivision. Public budget hearings are held prior to the tax rate being set, providing taxpayers the opportunity to review the budget requests of the political subdivision.

Personal Property Exemptions

The following is a summary of the major legal and legislative actions that have changed the taxation of personal property in Nebraska:

1967 The State no longer levied a property tax. The Legislature enacted LB 59 which exempted household goods, clothing and other personal items, and LB 144 which exempted intangible personal property such as stocks, bonds and certificates of deposit.

1970 Voters approved constitutional amendment 10, which allowed the Legislature to classify and exempt personal property.

1972 The Legislature enacted LB 1241, which partially exempted from taxation agricultural income producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish and fur-bearing animals. The legislation provided for a 12.5 percent exemption of actual value for calendar year 1973. The exemption increased by 12.5 percent each year until a total of 62.5 percent was exempt in 1977. Political subdivisions were reimbursed for the tax revenue loss resulting from these exemptions.

1974 The Nebraska Supreme Court ruled that personal property tax exemptions were constitutional.

1976 Congress passed the Federal Railroad Revitalization and Regulatory Reform Act - the 4-R Act. The 4-R Act, which went into effect in 1979, prohibits states from discriminatory taxation of railroads and car companies.

1977 The Legislature enacted LB 518 which completely exempted from taxation the classes of personal property that were partially exempted by LB 1241 in 1972. All classes partially exempted except business inventory and livestock were fully exempted in calendar year 1978. The Legislature appropriated $58.6 million as Personal Property Tax Relief to reimburse local governments for the losses resulting from these exemptions. Business inventories became totally tax exempt for calendar year 1979 and a reimbursement of $62.2 million was appropriated for fiscal year 1979-80. Livestock became totally exempt in calendar year 1980 and a reimbursement of $70 million was appropriated for fiscal year 1980-81.

1980 The Legislature enacted LB 882 which exempted earth-moving equipment from property taxation.

1982 The Legislature passed LB 816 which eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB 816 provided for the distribution of aid to community colleges, natural resource districts, incorporated municipalities, counties, and for aid to school districts from the School Foundation and Equalization Fund.

1986 Several car companies filed suit in federal district court claiming that the State of Nebraska discriminated against car companies by taxing car company personal property while exempting approximately 75 percent of all other commercial and industrial personal property.

1987 Federal District Court ruled that the Nebraska property tax on the personal property of car companies violated the Federal 4-R Act. The State was prohibited from collecting property tax on car companies.

The Legislature enacted LB 775, The Employment and Investment Growth Act, which exempted aircraft, mainframe computers, and agricultural processing equipment for qualified businesses.

The Legislature also enacted LB 591 which limited exemptions of earth-moving equipment to apply to earth-moving equipment used for agricultural and soil conservation purposes.

1987-1989 Railroads filed suit against Nebraska arguing that the property tax on railroad personal property violated the Federal 4-R Act. The litigation was settled in 1989, resulting in the railroad companies paying tax on 25 percent of their value attributed to personal property for 1987, 1988, and 1989.

1988 Four pipeline companies requested the State Board to equalize their personal property with the exempt property of car companies and railroads. The State Board of Equalization denied the request; the pipelines appealed to the Nebraska Supreme Court.

The Legislature enacted LB 1091, a one time appropriation to reimburse government subdivisions for railroad and car company tax collection shortfalls.

1989 The Nebraska Supreme Court ruled that Nebraska, by not taxing the personal property of railroad and car companies, although acting involuntarily and under the compulsion of federal law, had denied

pipeline companies uniformity of taxation as required by the Nebraska Constitution. The Nebraska Constitution, Article VIII, Section 1, requires that: "Taxes shall be levied by valuation uniformly and proportionately upon all tangible property and franchises." The State Board of Equalization equalized the personal property value of the pipeline companies to zero.

In response to the decision, numerous centrally and locally assessed taxpayers came before the State Board of Equalization in 1989 requesting their personal property be equalized to zero valuation. All requests for equalization were denied; centrally assessed public service companies and airlines appealed the State Board's denial to the Nebraska Supreme Court.

In an attempt to prevent further erosion of the property tax base, the Legislature met in special session in November, enacting LB 1, LB 2, and LB 7. LB 1 amended the definition of real property to specifically include pipelines, railroad track, and telecommunication poles, towers, and lines. LB 2 limits property tax refunds in valuation cases appealed from the State Board to the Nebraska Supreme Court to only taxpayers who actually appeared before the State Board and appealed to the Nebraska Supreme Court. LB 7 fully exempted all railroad rolling stock from property taxation.

1990 Equalization cases were pending before the Nebraska Supreme Court. Several public service companies again requested that their property be equalized to zero value. The State Board of Equalization denied the requests and they appealed to the Nebraska Supreme Court.

The Legislature enacted LB 920 which appropriated funds to assist political subdivisions with refunds to the four pipelines that were successful in their 1988 litigation.

1991 In March 1991, the Nebraska Supreme Court ruled on the constitutionality of LB 1 and LB 7, legislation passed in the 1989 special session. The court ruled that LB 7 was unconstitutional. LB 1 was ruled irrelevant to the 1989 equalization requests since it passed after the requests were filed. Finally, the court ordered the State Board of Equalization and Assessment to equalize the personal property of the litigating centrally assessed companies with exempt railroad personal property for 1989. The tax year 1989 cases involving locally assessed companies were dismissed by the court because the appeals were improperly filed.

In July 1991, the Nebraska Supreme Court ruled on the tax year 1990 equalization requests of centrally assessed companies. The court found that equalization was not an appropriate remedy. All previous personal property exemptions were declared unconstitutional, effectively overturning the 1974 decision allowing personal property exemptions. LB 1 from the 1989 special session was also declared unconstitutional.

As a result of the court's decision in July, the State Board of Equalization and Assessment reduced the 1990 certified values of the appealing centrally assessed companies by 18.81 percent.

The Legislature passed LB 829 which exempted personal property from tax in 1991. Although personal property tax was not collected, it was valued and included in the tax base for property tax rate setting purposes. Only personal property which was taxable in 1990 was valued for tax year 1991. The personal property tax loss was reimbursed by the State.

In September, several cases involving LB 829 were filed with the Nebraska Supreme Court.

1992 The Legislature passed LB 1063 which provides for the net book valuation of tangible personal property for property tax purposes. Under the net book method all depreciable tangible personal property, except licensed motor vehicles, used in a trade or business or for production of income is taxable. Previous exemptions for specific classes of tangible personal property were declared unconstitutional in July 1991.

A constitutional amendment was approved by Nebraska voters in May, separating personal property and real property for taxation purposes. This amendment allowed LB 1063 to be fully implemented and a July special legislative session was called to re-enact the personal property taxation changes.

In July 1992 the Supreme court ruled on Jaksha v. State which challenged the constitutionality of the personal property exemption in LB 829 on grounds that it violates uniformity between real and personal property. The personal property tax exemption was ruled to be unconstitutional because the bill failed to fully fund the total personal property tax loss; rather it reimbursed local governments for only the personal property that was taxable in 1990. The court held that "the system of exemptions placed an unconstitutionally heavy burden on owners of property remaining on the tax rolls."

In Bahensky v. State, the Nebraska Supreme Court declared sections 7, 14, and 20 through 25 of LB 829 to be unconstitutional. This included all of the revenue raising provisions of the bill intended to fund reimbursement to local subdivisions for the 1991 personal property tax exemption.

In response to the Supreme Court action which invalidated the revenue raising provisions of LB 829, the Legislature passed LB 1 in the November 1992 special session. LB 1 enacts provisions similar to the revenue raising sections of LB 829 that were ordered to be refunded for 1991.

Homestead Exemption

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. The law defines a homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home, or a residential unit in a dwelling complex owned by a not-for-profit corporation.

To qualify, the residence must be occupied by the owner of record from January 1 through Augus. 15 of the year for which application for exemption is made. The application must be filed with the county assessor after January 1, but on or before April 1.

Exemptions of 100 percent of the first $35,000 of value are granted to qualified claimants over age 65, qualified disabled individuals, or qualified veterans totally disabled by non-military accident or illness with household income of $10,400 or less.

Qualified veterans receiving benefits from the Department of Veterans' Affairs for 100 percent disability or unremarried widow(er)s of veterans who died during war or of service-connected disability qualify for exemption as follows:

100 percent of the first $35,000 of value for a veteran or widow(er) with household income of $15,000 or less.

80 percent of the first $35,000 of value for a veteran or widow(er) with household income between $15,001 and $16,000.

60 percent of the first $35,000 of value for a veteran or widow(er) with household income between $16,001 and $17,000.

40 percent of the first $35,000 of value for a veteran or widow(er) with household income between $17,001 and $18,000.

20 percent of the first $35,000 of value for a veteran or widow(er) with household income between $18,001 and $19,000.

Total exemption is granted for homes substantially contributed by the Department of Veterans' Affairs which are occupied by qualified disabled veterans.

Statistical Tables

Table 1 - History of Assessed Valuation and Total Property Tax

The total state valuations and the totals of all property taxes levied for the years 1867 through 1992 are listed in Table 1. Also listed are the total state property tax amounts, mill levies, and average state-wide property tax rates for applicable years. Total assessed valuation and property taxes are reported by the county assessors on the Certificate of Taxes Levied Report. Total property tax includes special taxes. Payments in lieu of tax made by Public Power Districts are not included.

For the years prior to 1981, property was valued as follows: for 1920 and prior years, property was assessed at one-fifth of its actual value; from 1921 to 1952, property was assessed at its actual value; from 1953 to 1955 property was assessed at 50 percent of its actual value; in 1956 and 1957 property was assessed at 50 percent of its base value; and from 1958 to 1980 property was assessed at 35 percent of its actual value. LB 187 of the 1979 legislative session changed the level of assessment to 100 percent of actual value, effective beginning in 1981.

Table 2 - Tangible Property Taxes Levied

Total property taxes levied for local governments and special assessments are listed in Table 2, with a graph comparing total property taxes from 1974 through 1992.

Table 3 - Taxable Value, Property Taxes Levied, Rate, and Distribution of State Aid for 1992

County actual valuations, total taxes levied, and average property tax rates as reported on the Certificate of Taxes Levied Report are listed in Table 3. The total homestead exemption reimbursement, personal property tax exemption reimbursement, and the distribution of state aid to counties are also listed. Homestead exemption amounts are included in total taxes levied.

Table 4 - City and Village Values and Levies for 1992

The actual valuations and levies of major cities and villages are listed in Table 4. The information is reported on the Certificate of Taxes Levied Report.

Table 5 - Property Taxes Levied by Government Subdivision for 1992

The taxes levied by selected government subdivisions are listed in Table 5. The information is reported on the Certificate of Taxes Levied Report.

Table 6 - Distribution of Payments in Lieu of Tax by Public Power Districts for 1992

The distribution of payments in lieu of tax by public power districts is listed in Table 6. Included are amounts received by the State of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. Every public corporation and political subdivision of the State which is primarily organized to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages, makes payments in lieu of property taxes. The payments are equivalent to five percent of the gross revenue derived by the power district, plus a fixed amount based on 1957 levies. Payments in lieu of taxes are reported on the Certificate of Taxes Levied Report.

Table 7 - Taxable Value as Set by the State Board of Equalization for 1992

The taxable value of all county assessed and centrally assessed property as reported on the 1992 County

Abstract of Assessment and the 1992 Certificate of Taxes Levied Report is summarized in Table 7. The property of public service companies and railroads is assessed by the Nebraska Department of Revenue. The total value of county assessed property and centrally assessed property, as adjusted by the State Board of Equalization and Assessment, is certified to the counties and used to set tax rates.

Table 8 - Valuation of All Real Estate and Oil and Mineral Interest for 1992
The actual value of all agricultural real estate, non-agricultural real estate, and oil and mineral interest is summarized in Table 8. This information is reported on the County Abstract of Assessment.

Table 9 - Taxable Value of Personal Property for 1992
The net book value of personal property and the actual value of motor vehicles are listed in Table 9. All taxable personal property, except motor vehicles, is assessed at net book value. Motor vehicles are assessed at the current market value. This information is reported on the County Abstract of Assessment and the Certificate of Taxes Levied Report

Table 10 - Actual Value of Real Property from Personal Property Schedules for 1992
The actual value of mobile homes, and improvements on leased land is listed in Table 10. This information is reported on the County Abstract of Assessment.

Table 11 - Taxable Value of Agricultural Real Estate for 1992
The actual value of agricultural land, improved and unimproved farm sites, and agricultural improvements is summarized in Table 11. This information is reported on the County Abstract of Assessment.

Table 12 - Taxable Value of Agricultural Land for 1992
A detailed breakdown of the taxable value and number of acres of the different classes of agricultural land is listed in Table 12. This information is reported on the County Abstract of Assessment.

Table 13 - Actual Value of Non-Agricultural Real Estate for 1992
A detailed breakdown of the actual value of the different classes of non-agricultural real estate is listed in Table 13. This information is reported on the County Abstract of Assessment.

Table 1

History of Assessed Valuation and Total Property Tax

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes	Average State-Wide Tax Rate[2]
1867	$ 20,069,222	$ 100,576	—	$ —	
1870	53,709,828	310,521	—	—	
1875	75,467,398	547,124	—	—	
1880	90,499,618	356,490	—	—	
1885	133,418,699	1,027,018	—	—	
1890	184,770,304	1,717,524	—	—	
1895	183,717,498	1,257,008	—	—	
1900	171,747,593	1,208,084	—	—	
1901	174,439,095	1,232,891	—	—	
1902	180,091,492	1,131,124	—	—	
1903	188,458,379	1,512,316	—	—	
1904	294,779,244	1,768,675	6.75	—	
1905	304,470,961	2,131,296	7.00	—	
1906	313,060,301	2,191,421	7.00	—	
1907	329,413,349	2,305,893	7.00	—	
1908	391,735,464	2,448,346	5.50	—	
1909	398,985,819	2,194,421	5.50	—	
1910	412,138,607	2,060,293	5.50	—	
1911	415,670,075	2,577,154	6.20	—	
1912	463,371,899	2,409,533	5.20	—	
1913	470,690,414	3,671,385	7.80	—	
1914	471,940,195	3,681,085	7.80	—	
1915	481,931,239	3,277,130	6.80	—	
1916	500,827,274	3,055,046	6.10	—	
1917	528,891,424	4,484,999	8.48	—	
1918	567,947,914	4,361,839	7.68	32,950,800	
1919	568,921,750	7,395,980	13.00	40,042,226	
1920	762,284,909	7,932,575	10.39	51,600,457	
1921	3,212,737,091	10,930,607	3.30	59,365,699	
1922	3,202,705,714	7,366,114	2.30	53,457,481	
1923	3,202,926,404	6,404,457	2.00	53,280,124	
1924	3,186,488,549	5,736,510	1.80	53,447,380	
1925	3,176,773,795	7,482,542	2.35	55,967,004	
1926	3,177,159,318	5,718,886	1.80	54,970,346	
1927	3,141,146,610	11,779,299	3.75	66,028,255	
1928	3,125,855,462	6,439,262	2.06	58,2[illegible],807	
1929	3,167,489,300	7,645,798	2.40	59,4[illegible],398	
1930	3,102,050,571	7,258,798	2.34	58,485,076	
1931	3,045,793,706	6,213,419	2.04	56,424,184	
1932	2,521,000,981	5,974,772	2.37	49,588,994	
1933	2,073,283,250	4,955,147	2.39	42,906,527	
1934	2,059,678,928	4,424,207	2.10	42,068,482	
1935	2,030,243,533	4,467,760	2.15	43,878,947	
1936	2,060,835,168	3,732,183	1.76	44,113,357	
1937	2,058,224,967	5,536,161	2.64	47,024,422	
1938	2,033,302,482	6,213,375	2.68	47,183,558	
1939	2,047,519,591	6,111,012	2.61	46,819,088	
1940	1,822,271,788	4,940,238	2.57	45,713,054	
1941	1,949,755,725	5,283,982	2.71	46,271,291	
1942	2,042,442,436	4,881,437	2.39	47,710,476	
1943	2,123,882,890	5,267,230	2.48	50,165,759	
1944	2,115,063,748	6,646,877	2.54	51,814,011	
1945	2,153,798,946	6,116,789	2.84	57,511,244	
1946	2,160,972,214	7,131,208	3.30	63,243,778	
1947	2,315,369,866	13,869,065	5.99	81,396,348	
1948	2,499,222,769	13,145,912	5.26	90,287,526	
1949	2,640,565,444	15,473,713	5.86	98,664,524	
1950	2,719,489,560	15,664,260	5.76	107,576,591	
1951	3,014,247,550	19,863,891	6.50	120,653,280	
1952	3,104,475,679	21,669,240	6.98	12[illegible],746,13[illegible]	
1953	3,383,619,610	19,455,813	5.75	124,347,195	
1954	3,043,753,089	20,362,708	6.69	[illegible]28,041,382	
1955	3,059,667,319	25,028,078	8.18	[illegible]42,627,677	
1956	2,958,572,814	23,934,854	8.09	146,212,379	
1957	2,968,251,035	24,428,706	8.23	153,525,482	
1958	3,026,479,555	24,121,042	7.97	161,513,035	
1959	3,175,671,129	26,834,421	8.45	175,700,835	
1960	3,212,807,088	27,083,963	8.43	189,000,049	
1961	3,278,007,212	27,568,040	8.41	198,260,199	
1962	3,367,219,071	28,385,657	8.43	214,740,261	
1963	3,458,065,766	33,871,754	9.795	235,101,945	
1964	3,553,328,531	32,477,422	9.14	264,171,142	
1965	3,820,136,676	47,692,115	11.73	278,511,201	
1966	4,338,036,742	49,317,239	10.67	308,319,630	
1967	4,250,081,231	—	—	296,865,045	1.9289%
1968	4,449,874,119	—	—	296,769,458	2.2939
1969	5,134,365,585	—	—	325,400,472	2.1770
1970	5,375,575,178	—	—	352,520,993	2.2872
1971	5,537,901,733	—	—	390,787,447	2.4519
1972	5,731,535,854	—	—	410,464,626	2.5018
1973	6,077,281,894	—	—	415,893,061	2.3937
1974	6,503,268,[illegible]	—	—	453,597,037	2.4342
1975	6,748,224,[illegible]	—	—	527,417,744	2.7304
1976	7,017,779,158	—	—	597,045,719	3.0006
1977	7,627,733,927	—	—	640,633,654	2.9232
1978	7,613,655,151	—	—	631,182,814	2.9285
1979	11,960,807,548	—	—	685,227,647	2.0268
1980	12,671,717,612	—	—	710,984,868	1.9574
1981	37,323,254,040[1]	—	—	775,250,227	2.0740
1982	38,553,689,126	—	—	821,983,034	2.1290
1983	41,035,051,584	—	—	896,512,735	2.1800
1984	41,632,906,878	—	—	950,426,265	2.2800
1985	44,606,914,842	—	—	1,016,558,636	2.2750
1986	43,925,258,319	—	—	1,060,100,433	2.4100
1987	44,309,579,823	—	—	1,101,938,031	2.4830
1988	44,697,049,210	—	—	1,164,641,045	2.6120
1989	49,991,878,637	—	—	1,291,961,160	2.5830
1990	52,725,587,844	—	—	1,218,751,514	2.3090
1991	54,041,010,920	—	—	1,257,999,685	2.3260
1992	56,004,491,961	—	—	1,315,188,452	2.3460

[1]LB 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.
[2]From 1967 to 1980 Nebraska used mill levies. The mill levies have been adjusted to compare with average state-wide tax rates.

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments[1]	Special Taxes [2]	Total
1974	$ 452,328,856	$1,268,182	$ 453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227
1982	820,801,472	1,181,562	821,983,034
1983	894,643,003	869,732	895,512,735
1984	949,604,720	821,545	950,426,265
1985	1,015,708,264	850,372	1,016,558,636
1986	1,059,179,272	921,161	1,060,100,433
1987	1,100,975,102	962,929	1,101,938,031
1988	1,163,685,758	955,287	1,164,641,045
1989	1,290,988,681	972,499	1,291,961,180
1990	1,217,708,655	1,042,859	1,218,751,514
1991	1,257,047,449	952,236	1,257,999,685
1992	1,314,286,767	901,685	1,315,188,452

[1]Public power in lieu of tax payments are NOT included in this table.

[2]Special taxes are non-ad valorem and include special assessments on real estate and other miscellaneous taxes.

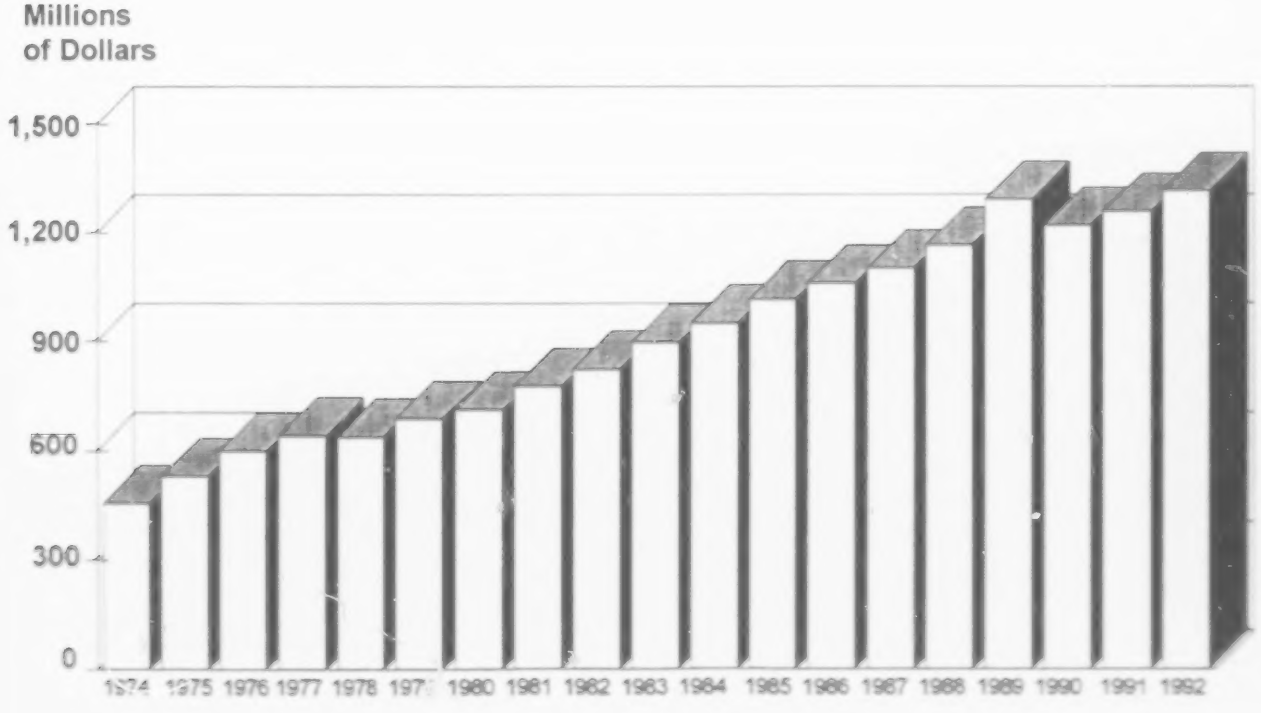


Table 3

Taxable Value, Property Taxes Levied, Rate, and Distributions of State Aid for 1992

Counties	Taxable Value	Total Property Taxes Levied*	Average Tax Rate	Homestead Exemption Distribution	State Aid to Counties Distribution
Adams	$ 934,771,025	$ 20,381,314.82	2.1804	$ 598,895.21	$ 185,753.31
Antelope	419,195,353	7,653,303.41	1.8257	160,301.10	52,014.57
Arthur	45,324,790	812,879.78	1.7935	3,606.98	10,033.94
Banner	89,844,140	1,670,746.15	1.8596	3,819.44	25,082.57
Blaine	55,392,449	967,642.69	1.7469	3,598.30	3,490.96
Boone	395,489,428	7,160,023.56	1.8104	128,333.29	49,963.99
Box Butte	405,308,100	8,441,674.00	2.0828	217,965.70	97,564.18
Boyd	98,208,401	1,640,286.81	1.6702	45,579.74	7,876.04
Brown	181,727,665	3,464,151.11	1.9062	118,299.90	53,209.85
Buffalo	1,243,245,711	24,593,225.41	1.9781	531,645.27	302,908.98
Burt	365,990,390	8,145,643.33	2.2256	202,185.46	80,686.57
Butler	437,357,927	9,275,601.68	2.1208	181,404.07	80,261.28
Cass	842,956,008	17,812,507.49	2.1131	414,572.04	297,081.31
Cedar	402,416,550	7,206,225.67	1.7907	210,216.33	27,564.10
Chase	291,236,005	5,852,451.99	2.0095	103,682.00	5,375.54
Cherry	419,043,727	7,370,916.82	1.7590	118,897.86	106,549.78
Cheyenne	453,402,136	9,687,184.83	2.1366	191,984.32	129,463.30
Clay	403,515,328	8,955,912.50	2.2195	147,262.85	19,559.77
Colfax	374,254,479	6,848,413.73	1.8299	254,201.75	77,461.72
Cuming	535,322,163	9,513,528.05	1.7772	211,592.62	48,225.55
Custer	625,451,405	15,034,462.07	2.4036	336,850.79	107,776.22
Dakota	491,221,508	9,912,811.78	2.0180	294,724.50	159,053.15
Dawes	214,627,947	4,595,406.97	2.1411	191,749.41	79,719.96
Dawson	864,099,560	18,768,460.52	2.1720	435,871.93	294,159.11
Deuel	146,417,468	3,188,900.13	2.1780	50,124.82	51,670.16
Dixon	230,286,055	5,068,779.49	2.2011	148,703.44	68,272.62
Dodge	1,055,114,365	23,919,603.53	2.2670	930,194.62	214,818.15
Douglas	12,497,689,525	346,702,071.78	2.7741	7,167,826.99	3,173,209.02
Dundy	183,024,789	4,081,547.77	2.2301	36,995.12	37,145.86
Fillmore	457,239,918	9,837,364.84	2.1515	159,189.69	40,161.13
Franklin	221,493,595	4,776,812.51	2.1566	93,345.44	42,195.34
Frontier	199,893,107	5,136,834.04	2.5698	66,288.55	45,855.82
Furnas	230,514,471	5,044,715.06	2.1885	114,649.44	47,521.27
Gage	716,394,705	18,218,106.36	2.5430	677,094.56	244,508.92
Garden	164,059,937	3,469,371.40	2.1147	50,024.50	54,657.56
Garfield	84,829,872	1,653,191.46	1.9488	62,168.44	21,151.31
Gosper	192,372,884	3,734,475.54	1.9413	44,415.90	50,394.44
Grant	62,759,299	1,379,319.05	2.1978	10,041.16	16,532.87
Greeley	156,039,171	3,093,198.58	1.9823	67,109.16	27,830.89
Hall	1,474,972,362	34,510,277.84	2.3397	1,065,630.99	474,905.33
Hamilton	580,043,555	11,851,454.41	2.0432	132,372.13	49,130.78
Harlan	215,435,632	5,270,908.05	2.4466	116,934.02	91,384.01
Hayes	117,872,150	2,462,139.96	2.0888	14,033.05	26,347.43
Hitchcock	199,291,254	4,285,017.28	2.1501	69,425.30	31,195.40
Holt	545,367,453	9,612,227.13	1.7625	228,098.55	89,241.53
Hooker	51,813,381	956,152.00	1.8454	22,431.09	14,796.09
Howard	271,534,121	5,241,503.56	1.9303	133,375.16	24,035.94
Jefferson	323,011,138	7,504,609.17	2.3233	229,058.73	74,394.96
Johnson	172,614,726	3,924,264.56	2.2734	142,401.66	47,010.17
Kearney	427,740,895	8,185,471.67	1.9137	101,111.99	65,603.96
Keith	380,580,795	8,371,511.20	2.1997	193,378.34	123,415.68
Keya Paha	84,722,159	1,141,979.26	1.3479	9,513.19	4,282.91
Kimball	246,592,233	5,588,358.27	2.2662	87,762.63	53,994.30
Knox	325,697,727	7,475,761.56	2.2953	277,137.57	43,243.24
Lancaster	6,448,092,855	173,259,660.27	2.6870	3,849,436.99	1,872,369.87
Lincoln	1,099,922,820	25,556,700.21	2.3235	702,550.98	268,515.03
Logan	63,267,334	1,235,651.08	1.9531	14,557.12	9,262.20
Loup	51,341,500	1,092,092.26	2.1271	5,955.18	11,067.73
Madison	1,286,787,575	19,552,272.48	1.7991	595,120.62	240,333.88
McPherson	52,120,053	787,677.72	1.4729	3,053.35	6,542.07
Merrick	387,662,675	8,207,925.03	2.1173	153,504.97	41,162.79
Morrill	255,336,049	6,427,155.50	2.5171	157,390.78	72,007.37
Nance	192,428,349	3,822,611.28	1.9865	67,992.04	39,563.69
Nemaha	272,342,700	6,613,276.87	2.4283	223,755.74	77,613.01
Nuckolls	263,402,776	6,552,013.76	2.4875	164,320.81	71,533.70
Otoe	585,536,712	12,115,697.41	2.1806	337,095.37	167,232.29
Pawnee	142,616,122	3,118,822.84	2.1869	86,903.52	46,810.50
Perkins	255,184,516	5,534,322.37	2.1688	75,426.45	61,337.65
Phelps	622,294,255	12,158,283.18	1.9539	155,196.45	45,319.20
Pierce	339,547,279	7,145,864.45	2.1044	226,484.84	64,568.24
Platte	1,211,163,390	23,816,797.13	1.8839	651,128.91	139,614.12
Polk	349,900,671	7,478,396.00	2.1373	124,654.48	54,314.95
Red Willow	388,992,579	8,334,945.22	2.1427	211,281.89	45,650.14
Richardson	335,516,480	7,683,614.34	2.2841	293,990.24	90,324.10
Rock	84,835,080	2,365,891.18	2.7891	34,572.62	34,627.18
Saline	490,319,514	11,310,784.11	2.3028	350,311.08	137,592.41
Sarpy	2,563,882,847	66,482,227.48	2.5932	875,095.61	968,573.95
Saunders	736,296,166	16,127,654.13	2.1904	536,791.23	139,758.89
Scotts Bluff	921,361,517	20,127,345.51	2.1842	841,945.90	276,277.61
Seward	619,140,513	13,883,307.07	2.2425	333,343.07	155,758.21
Sheridan	382,253,926	8,503,156.74	2.2497	146,573.57	74,113.41
Sherman	158,763,973	3,147,813.09	1.9720	60,288.50	29,850.94
Sioux	119,665,157	1,805,063.20	1.5044	14,504.95	14,316.77
Stanton	283,757,410	6,396,108.27	2.2514	91,282.34	68,284.47
Thayer	345,925,524	7,874,715.30	2.2764	147,306.18	75,923.43
Thomas	51,399,729	1,125,796.19	2.1907	13,145.15	14,449.18
Thurston	168,576,197	3,752,075.94	2.2130	60,810.80	42,113.48
Valley	205,997,107	4,879,492.60	2.3687	161,906.59	41,600.97
Washington	585,293,395	12,891,007.35	2.2023	333,054.17	144,380.16
Wayne	329,291,400	5,871,830.41	1.7830	165,530.74	42,065.91
Webster	98,210,847	4,632,425.14	2.3394	18,247.58	66,423.46
Wheeler	94,309,875	1,944,243.87	2.0620	7,060.96	11,129.69
York	723,562,885	15,495,726.76	2.1419	247,876.80	72,726.08
Total	$56,704,491,861	$1,314,286,787.88	2.3468	$30,406,282.75	$13,500,000.00

*The property taxes levied include homestead exemptions.

City and Village Values and Levies for 1992

Cities and Villages	Taxable Value	City Levy
*County seat		
Adams County		
Ayr	1,392,425	0.0795
Hastings*	450,421,120	0.4952
Holstein	3,575,945	0.2670
Juniata	11,692,860	0.6346
Kenesaw	12,603,450	0.4936
Prosser	981,630	0.0707
Roseland	5,562,030	0.3074
Trumbull	35,085	0.1157
Antelope County		
Brunswick	3,486,556	0.7083
Clearwater	4,529,599	0.5074
Elgin	14,309,035	0.8351
Neligh*	24,983,077	0.8171
Oakdale	2,978,524	0.7516
Orchard	10,228,343	0.5280
Royal	596,150	1.0150
Tilden	2,955,642	1.0404
Arthur County		
Arthur*	1,695,585	0.4048
Banner County	—	—
Blaine County		
Brewster*	248,180	0.1995
Dunning	1,576,929	0.3456
Halsey	125,465	0.4950
Boone County		
Albion*	34,772,545	0.5150
Cedar Rapids	7,162,511	0.8208
Petersburg	6,384,974	0.7896
Primrose	1,933,165	0.2610
St. Edward	12,799,939	0.7119
Box Butte County		
Alliance*	171,444,111	0.3109
Hemingford	14,748,413	1.0095
Boyd County		
Anoka	133,842	0.0000
Bristow	1,015,126	0.5174
Butte*	4,163,811	0.7085
Gross	42,677	0.0000
Lynch	2,718,224	0.9850
Monown	39,514	1.2654
Naper	1,189,950	0.5787
Spencer	7,243,825	1.1812
Brown County		
Ainsworth*	33,914,904	0.9600
Johnstown	590,068	0.4722
Long Pine	5,075,753	0.5517
Buffalo County		
Amherst	3,073,153	0.3701
Elm Creek	12,275,181	0.6548
Gibbon	28,317,032	1.0066
Kearney*	560,825,145	0.0948
Miller	1,620,005	0.1543
Pleasanton	5,193,697	0.5511
Ravenna	18,906,601	1.2452
Riverdale	3,854,226	0.2455
Shelton	15,417,042	0.7924
Burt County		
Craig	1,891,321	1.7991
Decatur	4,947,979	1.1588
Lyons	17,685,753	0.8475
Oakland	20,306,790	0.8705
Tekamah*	52,483,318	1.1464

Cities and Villages	Taxable Value	City Levy
Butler County		
Abie	955,243	0.3019
Bellwood	6,276,461	0.8718
Brainard	6,077,397	1.2214
Bruno	1,401,673	0.2026
David City*	46,010,005	1.3796
Dwight	3,157,093	0.4656
Garrison	1,329,802	0.0750
Linwood	897,390	0.0000
Octavia	946,295	0.4650
Rising City	6,887,839	0.8365
Surprise	735,053	0.0000
Ulysses	2,643,042	1.4931
Cass County		
Alvo	1,811,476	0.6280
Avoca	3,613,130	0.7914
Cedar Creek	16,640,586	0.1185
Eagle	17,516,126	1.1680
Elmwood	11,801,960	0.4875
Greenwood	9,140,119	1.0961
Louisville	20,157,386	0.6249
Manley	2,265,367	0.4195
Murdock	5,015,558	0.4344
Murray	10,656,557	0.2191
Nehawka	4,900,109	0.4669
Plattsmouth*	112,449,841	0.3862
South Bend	1,542,076	0.0648
Union	4,772,970	0.2941
Weeping Water	20,995,042	0.7320
Cedar County		
Belden	2,049,105	0.4314
Coleridge	7,836,575	1.4420
Fordyce	1,906,145	0.5755
Hartington*	28,251,225	0.5761
Laurel	17,571,345	0.5127
Magnet	978,135	0.9323
Obert	334,970	1.2176
Randolph	16,024,265	0.6187
St. Helena	810,255	0.4841
Wynot	2,041,830	0.7839
Chase County		
Imperial*	52,799,391	0.6792
Wauneta	10,407,636	1.0187
Cherry County		
Cody	1,699,904	0.5030
Crookston	1,095,349	0.6754
Kilgore	892,872	0.3920
Merriman	2,057,351	1.1615
Nenzel	289,885	0.0000
Valentine*	52,060,677	0.6682
Wood Lake	872,072	0.3102
Cheyenne County		
Dalton	5,776,855	0.6058
Gurley	3,931,943	0.6508
Lodgepole	6,181,047	0.7192
Potter	6,637,549	0.7576
Sidney*	140,343,396	0.1991
Clay County		
Clay Center*	10,346,421	1.3061
Deweese	1,110,651	0.5638
Edgar	7,705,109	1.1357
Fairfield	6,169,387	1.1615
Glenvil	2,990,980	1.0500
Harvard	9,648,659	1.4526
Ong	1,357,261	1.0500
Sarcoxie	588,518	0.8545
Sutton	20,674,315	1.2762
Trumbull	4,363,525	0.1157

Table 4, City and Village Values and Levies for 1992 - continued

Cities and Villages	Taxable Value	City Levy
Colfax County		
Clarkson	9,992,603	1.0107
Howells	8,671,962	0.7069
Leigh	5,555,575	1.0393
Rogers	1,068,372	0.8095
Schuyler*	64,839,287	0.8330
Cuming County		
Bancroft	8,882,392	0.3939
Beemer	11,664,809	0.2627
West Point*	80,267,875	0.7140
Wisner	24,936,681	0.5129
Custer County		
Anselmo	1,867,870	0.9245
Ansley	6,685,990	0.9385
Arnold	10,158,415	1.0364
Berwyn	1,200,540	1.1221
Broken Bow*	66,499,465	1.6224
Callaway	7,233,685	0.6616
Comstock	1,746,435	1.3479
Mason City	2,008,025	1.5183
Merna	5,550,240	0.7019
Oconto	1,749,610	0.6288
Sargent	10,794,960	0.7628
Dakota County		
Dakota City*	25,584,435	0.7446
Emerson	4,618,839	0.6457
Homer	8,983,803	0.3737
Hubbard	2,641,143	0.2510
Jackson	3,448,145	0.2185
South Sioux City	251,635,258	0.4869
Dawes County		
Chadron*	73,045,204	0.6765
Crawford	12,682,793	0.9903
Whitney	1,121,369	0.3838
Dawson County		
Cozad	75,991,004	0.6473
Eddyville	895,086	0.5613
Farnam	3,035,351	1.2501
Gothenburg	58,244,804	1.0071
Lexington*	135,091,563	0.1706
Overton	7,655,346	0.8678
Sumner	2,495,251	0.7948
Deuel County		
Big Springs	9,055,736	0.8046
Chappell*	18,467,507	0.7833
Dixon County		
Allen	4,065,500	0.6659
Concord	1,037,125	0.4257
Dixon	1,179,675	0.7768
Emerson	4,951,770	0.6457
Martinsburg	786,610	0.1497
Maskell	478,620	0.6805
Newcastle	3,157,015	0.8403
Ponca*	14,233,615	0.6842
Wakefield	18,694,935	0.6870
Waterbury	555,765	1.1813
Dodge County		
Dodge	16,629,360	0.3803
Fremont*	477,223,120	0.8030
Hooper	12,372,365	0.7220
Inglewood	3,322,340	0.1227
Nickerson	3,440,625	0.1201
North Bend	22,911,820	0.6729
Scribner	15,866,540	0.4659
Snyder	6,245,105	0.8593
Uehling	3,630,710	1.0007
Winslow	1,424,430	0.7534

Cities and Villages	Taxable Value	City Levy
Douglas County		
Bennington	17,270,685	0.7451
Elkhorn	34,889,505	0.6993
Omaha*	9,851,095,115	0.6504
Ralston	152,226,390	0.7387
Valley	64,444,925	0.6586
Waterloo	10,957,970	0.9063
Dundy County		
Benkelman*	18,874,115	0.9415
Haigler	1,834,056	1.4110
Fillmore County		
Exeter	11,166,802	0.9666
Fairmont	9,283,775	1.0062
Geneva*	47,217,149	0.6068
Grafton	2,952,786	0.6379
Milligan	6,278,321	0.7406
Ohiowa	1,888,532	0.9436
Shickley	8,547,942	1.1681
Strang	674,540	0.4407
Franklin County		
Bloomington	1,308,433	0.7194
Campbell	4,257,231	0.6852
Franklin*	17,869,623	0.7375
Hildreth	6,074,864	1.5778
Naponee	1,179,132	0.6979
Riverton	826,879	0.3009
Upland	2,368,298	1.0472
Frontier County		
Curtis	10,588,192	1.0364
Eustis	7,574,995	0.8031
Maywood	5,291,008	0.3825
Moorefield	874,077	0.0509
Stockville*	312,464	0.7462
Furnas County		
Arapahoe	16,729,965	0.7544
Beaver City*	6,164,134	1.0171
Cambridge	14,467,885	0.8306
Edison	2,325,287	0.5211
Hendley	556,060	0.6293
Holbrook	1,845,458	1.5573
Oxford	8,328,813	1.3905
Wilsonville	1,143,760	2.0452
Gage County		
Adams	7,200,925	0.7544
Barneston	1,381,455	0.9082
Beatrice*	229,772,270	0.4668
Blue Springs	4,387,140	0.6593
Clatonia	4,393,460	0.5420
Cortland	7,354,720	0.3068
Filley	2,704,345	0.3112
Liberty	1,098,880	1.0021
Odell	4,409,335	0.7311
Pickrell	3,627,060	0.3678
Virginia	1,397,485	0.5836
Wymore	19,689,700	0.8204
Garden County		
Lewellen	3,939,872	0.4912
Oshkosh*	15,231,391	0.0000
Garfield County		
Burwell*	18,983,245	0.9137
Gosper County		
Elwood*	12,334,778	0.5254
Smithfield	980,470	0.4172
Grant County		
Hyannis*	4,888,504	1.0466

Cities and Villages	Taxable Value	City Levy
Greeley County		
Greeley*	6,484,219	0.8088
Scotia	4,378,596	1.1050
Spalding	7,237,817	0.8932
Wolbach	2,779,957	0.9128
Hall County		
Alda	12,265,317	0.1910
Cairo	12,611,058	0.8478
Doniphan	12,425,136	0.3914
Grand Island*	928,855,986	0.5377
Wood River	18,632,016	0.7448
Hamilton County		
Aurora*	86,548,753	0.6178
Giltner	6,024,677	0.3698
Hampton	8,373,906	0.4197
Hordville	2,312,417	0.7186
Marquette	3,508,304	0.2575
Phillips	3,383,119	0.6500
Harlan County		
Alma*	19,987,451	0.7343
Huntley	642,873	0.1586
Orleans	6,195,603	0.5202
Oxford	3,829,453	1.3905
Ragan	1,068,197	0.4073
Republican City	5,373,989	0.3720
Stamford	2,736,450	0.3368
Hayes County		
Hamlet	944,280	0.8642
Hayes Center*	3,321,766	0.8641
Palisade	157,729	1.3023
Hitchcock County		
Culbertson	9,486,629	1.1026
Palisade	3,951,210	1.3023
Stratton	5,919,969	1.2564
Trenton*	6,814,590	1.0178
Holt County		
Atkinson	16,810,179	1.1613
Chambers	4,653,298	0.5720
Emmet	870,960	0.4368
Ewing	4,510,211	0.7341
Inman	1,373,040	0.3652
O'Neill*	67,567,509	0.4639
Page	1,700,049	0.3593
Stuart	6,196,937	0.7644
Hooker County		
Mullen*	7,681,328	0.5471
Howard County		
Boelus	2,643,613	0.1764
Cotesfield	1,061,079	0.2253
Cushing	2,740,436	0.0558
Dannebrog	3,888,746	0.6048
Elba	2,885,260	0.4089
Farwell	1,810,613	0.3327
St. Paul*	39,744,959	0.4741
Jefferson County		
Daykin	3,284,620	0.7494
Diller	2,918,572	0.7829
Endicott	1,366,253	0.3373
Fairbury*	56,396,826	0.5953
Harbine	822,444	0.2232
Jansen	2,114,415	0.9877
Plymouth	[illegible]	0.7624
Reynolds	961,157	0.4411
Steele City	672,300	1.3847
Johnson County		
Cook	5,011,743	0.9965
Crab Orchard	926,312	0.8551
Elk Creek	2,184,149	0.8347
Sterling	7,115,320	0.5232
Tecumseh*	28,953,895	1.0278

Cities and Villages	Taxable Value	City Levy
Kearney County		
Axtell	9,978,270	1.2065
Heartwell	972,075	0.4321
Minden*	53,333,270	1.0676
Norman	573,925	0.2968
Wilcox	6,060,180	0.4504
Keith County		
Brule	6,268,005	0.4523
Ogallala*	114,537,540	0.3610
Paxton	8,723,680	0.6333
Keya Paha County		
Springview*	3,338,371	0.6989
Kimball County		
Bushnell	2,110,928	1.0500
Dix	3,284,729	0.7116
Kimball*	53,530,474	0.6129
Knox County		
Bazile Mills	296,033	0.2047
Bloomfield	15,541,822	0.9501
Center*	876,075	0.4196
Creighton	18,608,110	0.8642
Crofton	10,097,068	1.0148
Niobrara	5,516,847	0.9097
Santee	141,719	0.0000
Verdel	428,283	0.9452
Verdigre	5,950,885	1.9210
Wausa	7,255,792	0.9571
Winnetoon	774,866	0.0000
Lancaster County		
Bennet	10,128,463	0.4899
Davey	3,023,381	0.2325
Denton	3,070,495	0.5778
Firth	8,930,556	0.3218
Hallam	5,171,572	0.3450
Hickman	18,052,080	0.6702
Lincoln*	5,467,103,442	0.5088
Malcolm	6,466,522	0.3582
Panama	4,074,740	0.9625
Raymond	3,002,936	0.0781
Roca	2,403,155	0.9666
Sprague	2,891,548	0.1023
Waverly	49,258,018	0.6967
Lincoln County		
Brady	5,017,505	0.6418
Dickens	209,650	0.0019
Hershey	9,016,440	0.3568
Maxwell	3,760,535	0.9305
North Platte*	477,390,290	0.5546
Sutherland	19,325,435	0.1581
Wallace	5,096,415	0.5204
Wellfleet	616,255	0.9360
Logan County		
Gandy	275,845	0.0000
Stapleton*	4,064,920	0.4094
Loup County		
Taylor*	1,748,085	0.9755
Madison County		
Battle Creek	19,539,922	0.9146
Madison*	29,586,526	0.6489
Meadow Grove	4,447,891	0.8944
Newman Grove	10,660,279	0.8806
Norfolk	533,222,817	0.1795
Tilden	10,859,276	1.0404
McPherson County	—	—
Merrick County		
Central City*	51,793,355	0.4597
Chapman	4,646,135	0.2542
Clarks	6,539,515	0.5015
Palmer	5,419,340	0.5074
Silver Creek	6,241,615	0.7067

Table 4, City and Village Values and Levies for 1992 - continued

Cities and Villages	Taxable Value	City Levy
Morrill County		
Bayard	16,195,312	0.3709
Bridgeport*	28,237,724	0.2973
Broadwater	1,745,007	0.5164
Nance County		
Belgrade	1,323,116	0.3223
Fullerton*	22,190,542	0.6533
Genoa	13,312,825	1.0944
Nemaha County		
Auburn*	61,171,481	0.5821
Brock	2,238,165	0.6919
Brownville	2,880,556	0.5208
Johnson	5,769,339	0.6317
Julian	818,165	0.9974
Nemaha	1,837,717	0.2884
Peru	6,477,431	0.4184
Nuckolls County		
Hardy	2,063,081	0.4668
Lawrence	4,774,311	0.6500
Nelson*	7,962,584	0.8056
Nora	588,176	0.3379
Oak	600,327	0.5009
Ruskin	1,941,967	0.4660
Superior	35,969,236	0.8942
Otoe County		
Burr	1,946,962	1.0073
Douglas	2,809,477	1.1820
Dunbar	2,321,274	0.3449
Lorton	298,135	0.0000
Nebraska City*	136,158,587	0.4558
Otoe	2,087,218	0.9505
Palmyra	8,805,490	0.3911
Syracuse	41,167,260	0.7795
Talmage	3,940,851	1.0795
Unadilla	5,931,855	0.5852
Pawnee County		
Burchard	1,355,268	0.6563
DuBois	1,601,616	0.4745
Lewiston	664,659	0.7173
Pawnee City*	11,860,877	0.8913
Steinauer	997,676	0.3853
Table Rock	3,630,258	0.6234
Perkins County		
Elsie	2,407,909	0.1508
Grant*	23,710,967	0.9889
Madrid	3,162,718	0.9885
Venango	2,743,703	0.3763
Phelps County		
Atlanta	2,247,455	0.5495
Bertrand	13,869,870	0.7737
Funk	5,521,050	0.2403
Holdrege*	126,411,125	0.8255
Loomis	8,965,235	0.6733
Pierce County		
Foster	802,266	0.1817
Hadar	5,124,614	0.2147
McLean	998,052	0.2814
Osmond	13,804,502	1.0449
Pierce*	25,009,024	0.7934
Plainview	24,326,861	0.6704
Platte County		
Columbus*	504,367,297	0.4107
Cornlea	651,577	0.0000
Creston	2,843,120	0.8372
Duncan	6,078,583	0.3415
Humphrey	13,667,195	0.6804
Lindsay	12,243,486	0.3456
Monroe	5,851,486	0.4717
Newman Grove	124,940	0.8808
Platte Center	6,059,346	0.9033
Tarnov	784,355	0.2626

Cities and Villages	Taxable Value	City Levy
Polk County		
Osceola*	14,406,174	1.0659
Polk	5,648,339	0.7070
Shelby	11,583,831	0.6602
Stromsburg	20,129,560	1.2196
Red Willow County		
Bartley	4,743,906	0.9245
Danbury	1,937,023	0.2500
Indianola	8,802,247	0.6198
Lebanon	1,134,816	0.7995
McCook*	166,565,662	0.6104
Richardson County		
Barada	327,347	0.8910
Dawson	1,400,411	0.8298
Falls City*	78,905,879	0.7996
Humboldt	13,386,163	1.3348
Rulo	2,140,096	0.5571
Salem	1,245,965	0.3887
Shubert	2,133,246	0.5988
Stella	3,553,351	0.4614
Verdon	2,068,557	0.6775
Rock County		
Bassett*	14,280,730	0.5220
Newport	1,017,886	1.4170
Saline County		
Crete	88,695,746	0.5059
DeWitt	17,124,646	0.5106
Dorchester	10,621,263	0.5234
Friend	20,831,151	0.5293
Swanton	2,586,034	0.3312
Tobias	1,554,774	0.5399
Western	3,791,859	0.8150
Wilber*	28,017,753	0.6062
Sarpy County		
Bellevue	853,101,120	0.5405
Gretna	50,436,280	0.7563
LaVista	209,180,735	0.4927
Papillion*	279,851,671	0.5486
Springfield	26,665,846	0.7296
Saunders County		
Ashland	35,117,319	0.9210
Cedar Bluffs	8,966,494	1.0304
Ceresco	14,661,331	0.9688
Colon	1,579,042	1.2054
Ithaca	1,405,003	0.7840
Leshara	1,787,989	0.0000
Malmo	1,229,210	0.8431
Mead	8,412,032	0.8737
Memphis	1,190,692	0.2807
Morse Bluff	1,720,134	0.1617
Prague	3,586,790	0.5291
Valparaiso	8,267,597	0.3454
Wahoo*	75,109,140	0.9160
Weston	4,254,495	0.5879
Yutan	10,440,908	0.8419
Scotts Bluff County		
Gering*	144,598,769	0.4014
Henry	1,438,404	0.0000
Lyman	5,012,967	0.4966
McGrew	1,093,823	0.3339
Melbeta	1,665,877	0.4898
Minatare	7,096,395	1.1780
Mitchell	22,211,822	0.6719
Morrill	15,768,533	0.2067
Scottsbluff	289,913,270	0.6125
Terrytown	4,556,204	0.6018

Table 4 - continued

Cities and Villages	Taxable Value	City Levy
Seward County		
Beaver Crossing	5,946,705	0.6645
Bee	2,296,468	0.7618
Cordova	3,140,266	0.2726
Garland	3,005,741	0.3600
Goehner	3,005,402	0.4180
Milford	30,532,305	0.7175
Pleasant Dale	4,882,344	0.3759
Seward*	119,719,335	0.5325
Staplehurst	3,532,786	0.2309
Tamora	3,070,105	0.3819
Utica	14,857,132	0.4049
Sheridan County		
Gordon	30,706,201	1.0807
Hay Springs	8,319,615	0.5097
Rushville*	15,240,245	0.6765
Sherman County		
Ashton	2,030,933	1.0500
Hazard	1,083,175	0.1891
Litchfield	3,228,042	0.8841
Loup City*	12,494,050	1.5644
Rockville	779,463	0.9996
Sioux County		
Harrison*	4,588,959	0.7293
Stanton County		
Pilger	5,858,865	1.1260
Stanton*	21,669,555	0.6706
Thayer County		
Alexandria	2,105,396	0.5941
Belvidere	1,363,989	0.5294
Bruning	7,003,492	0.8595
Byron	2,355,476	1.1259
Carleton	2,371,196	1.1182
Chester	4,718,290	0.5426
Davenport	7,041,379	0.9939
Deshler	11,142,159	0.6499
Gilead	476,179	1.1952
Hebron*	29,356,225	0.8357
Hubbell	914,572	0.4950
Thomas County		
Halsey	1,480,871	0.4950
Seneca	752,076	0.2659
Thedford*	3,587,562	0.7325
Thurston County		
Emerson	1,339,664	0.6457
Pender*	24,930,758	0.5721
Rosalie	1,563,228	1.0399
Thurston	1,759,397	0.2416
Walthill	6,156,531	1.2252
Winnebago	1,151,994	0.9969
Valley County		
Arcadia	4,616,366	0.8912
Elyria	637,038	0.4871
North Loup	4,666,115	1.0655
Ord*	42,961,688	1.0403
Washington County		
Arlington	21,702,880	0.8223
Blair	160,439,205	0.4580
Ft. Calhoun*	19,307,242	0.7519
Herman	4,490,696	0.6905
Kennard	6,089,286	0.5033
Washington	2,569,471	0.2643
Wayne County		
Carroll	3,736,135	0.2923
Hoskins	5,471,695	0.5180
Sholes	545,795	0.0000
Wakefield	3,351,510	0.6870
Wayne*	82,712,970	0.6917
Winside	5,399,960	0.6086
Webster County		
Bladen	2,548,483	0.5764
Blue Hill	10,707,339	0.9571
Cowles	563,502	0.3072
Guide Rock	2,996,197	0.8951
Red Cloud*	17,004,157	1.2228
Wheeler County		
Bartlett*	1,071,885	0.5919
Ericson	1,155,960	0.5715
York County		
Benedict	4,276,794	0.7105
Bradshaw	6,701,807	0.4715
Gresham	2,942,118	0.8841
Henderson	25,071,372	0.8322
Lushton	1,020,836	0.0792
McCool Junction	5,344,483	0.8886
Thayer	1,054,238	0.1006
Waco	5,621,585	0.3027
York*	189,267,075	0.5549

Table 5

Property Taxes Levied by Government Subdivision for 1992

Counties	County Taxes	Cities & Villages	Townships	Rural Fire Districts	Natural Resource Districts
Adams	$ 3,108,113.65	$ 2,395,385.94	$ 70,775.54	$ 190,878.82	$ 306,346.42
Antelope	1,532,997.40	484,503.62	185,770.81	81,286.11	100,966.99
Arthur	159,543.26	6,863.73	—	18,764.46	8,113.14
Banner	449,220.70	—	—	29,155.79	29,828.25
Blaine	121,808.00	6,566.04	—	16,185.32	19,387.36
Boone	1,413,083.73	384,452.58	—	57,080.49	81,095.77
Box Butte	1,905,353.39	681,905.78	—	56,831.73	117,954.97
Boyd	313,952.61	154,472.86	59,202.24	19,994.43	25,102.07
Brown	811,050.57	356,372.31	—	28,997.98	58,678.72
Buffalo	4,789,090.33	1,306,627.27	175,889.46	149,118.57	513,094.35
Burt	1,372,097.97	787,306.40	533,493.73	95,418.95	124,783.05
Butler	1,602,042.10	886,602.30	694,815.53	158,325.97	156,606.82
Cass	3,510,068.82	1,228,480.22	—	207,864.41	301,484.78
Cedar	1,256,344.47	517,924.93	—	119,051.68	144,824.06
Chase	797,136.94	464,635.72	—	40,369.78	63,781.13
Cherry	1,824,935.38	393,919.28	—	112,803.73	136,298.40
Cheyenne	2,148,672.72	434,749.14	—	135,316.22	140,101.26
Clay	1,014,034.02	775,964.05	48,767.53	114,450.05	121,342.27
Colfax	1,486,913.05	768,796.16	—	73,030.03	145,054.98
Cuming	1,375,777.96	766,644.06	699,542.14	179,986.28	173,444.38
Custer	2,396,729.80	1,511,845.62	991,071.51	216,840.52	124,437.72
Dakota	2,268,460.92	1,493,273.55	—	104,740.94	175,203.11
Dawes	1,022,487.06	624,052.32	—	58,261.41	62,242.08
Dawson	4,515,784.30	1,438,173.79	—	93,336.05	387,980.70
Deuel	731,940.93	217,518.43	—	30,379.52	45,243.00
Dixon	1,053,098.14	335,976.60	426,283.14	74,867.30	81,532.64
Dodge	3,303,563.08	4,318,094.41	659,744.43	303,924.74	428,680.88
Douglas	36,387,050.60	66,092,468.36	—	2,003,200.68	4,461,699.37
Dundy	1,044,339.44	203,578.32	—	46,187.88	40,082.43
Fillmore	1,370,754.97	673,853.66	96,409.49	75,696.55	128,062.50
Franklin	917,869.46	301,739.15	146,810.11	74,447.95	70,656.45
Frontier	949,692.15	193,585.45	—	41,342.74	69,562.82
Furnas	885,867.11	492,636.52	—	52,575.28	73,534.12
Gage	3,393,561.71	1,449,443.13	458,114.29	148,714.91	295,234.58
Garden	806,190.53	19,352.65	—	92,799.97	54,467.90
Garfield	366,210.56	173,449.91	—	24,297.41	14,845.22
Gosper	866,639.85	68,897.40	—	42,167.39	37,705.03
Grant	261,078.68	49,070.09	—	36,714.19	21,965.75
Greeley	748,988.02	190,851.47	—	36,465.19	27,306.85
Hall	6,485,568.22	5,312,207.98	693.84	120,947.00	661,974.12
Hamilton	1,602,080.30	639,763.92	—	151,741.67	158,304.16
Harlan	1,393,222.24	266,823.89	73,507.07	44,960.05	68,723.97
Hayes	491,408.99	38,917.96	—	34,941.26	41,019.51
Hitchcock	713,290.23	299,793.78	—	104,943.35	69,353.58
Holt	2,161,836.57	630,684.96	427,874.26	203,783.11	133,994.99
Hooker	203,679.00	42,025.00	—	12,004.00	18,135.00
Howard	775,772.98	238,354.70	—	87,052.89	55,518.40
Jefferson	1,288,168.41	504,164.72	—	82,035.48	119,194.79
Johnson	729,636.11	407,322.16	—	49,948.56	66,111.44
Kearney	1,563,820.71	722,972.66	66,889.76	71,207.70	83,837.22
Keith	1,893,123.00	497,028.45	—	106,435.10	68,123.96
Keya Paha	312,285.88	23,331.87	—	19,994.43	23,116.92
Kimball	872,717.83	373,627.51	—	61,442.07	76,197.10
Knox	1,228,857.52	653,217.76	411,381.69	136,999.67	110,042.23
Lancaster	21,807,449.99	28,587,966.59	—	697,760.05	2,304,319.54
Lincoln	4,020,217.90	2,800,802.28	—	181,307.32	218,658.02
Logan	212,198.63	16,641.78	—	23,115.44	22,143.57
Loup	190,220.25	17,052.57	—	21,717.73	8,984.76
Madison	3,539,730.49	1,574,494.71	—	147,179.51	355,950.05
McPherson	143,903.46	—	—	28,457.55	12,279.68
Merrick	1,227,727.69	354,432.26	125,958.55	90,856.32	168,638.12
Morrill	1,252,678.66	153,030.38	—	172,775.97	84,771.57
Nance	892,482.69	294,930.77	85,203.57	39,708.09	39,183.90
Nemaha	1,216,010.16	463,573.83	—	76,198.59	104,307.25
Nuckolls	1,301,473.12	440,491.03	—	102,431.76	86,889.80
Otoe	2,518,803.44	1,133,867.46	—	102,990.75	211,903.36
Pawnee	713,080.59	153,452.79	—	40,967.96	55,551.50
Perkins	1,215,642.89	279,702.73	—	110,304.04	55,885.41
Phelps	1,495,995.35	1,236,814.80	87,255.68	82,965.42	121,969.67
Pierce	1,465,232.81	521,020.91	—	125,175.12	110,019.80
Platte	2,788,098.12	2,336,822.71	432,896.97	169,831.44	299,720.98
Polk	1,160,970.42	515,465.73	—	103,757.88	95,803.75
Red Willow	933,582.20	1,129,045.95	—	100,044.21	135,369.42
Richardson	1,364,881.05	884,096.23	—	48,189.22	128,502.81
Rock	574,432.08	88,968.85	—	28,300.81	33,980.33
Saline	2,036,422.95	919,707.62	—	54,782.81	198,255.95
Sarpy	11,253,313.91	7,752,430.18	—	581,746.19	915,310.09
Saunders	2,389,864.72	1,526,340.24	765,800.14	300,387.96	316,311.69
Scotts Bluff	4,080,961.63	2,685,696.01	—	163,144.29	305,938.18
Seward	2,472,228.07	1,043,919.90	—	236,711.78	168,913.08
Sheridan	1,374,858.87	477,347.25	—	57,536.22	81,825.41
Sherman	736,197.49	255,163.17	—	53,172.73	27,958.91
Sioux	354,916.04	33,467.28	—	43,416.33	36,646.14
Stanton	1,204,550.21	211,286.86	—	104,529.71	91,937.40
Thayer	1,367,443.60	556,506.13	—	123,376.34	116,230.98
Thomas	203,702.93	35,608.97	—	9,674.79	17,985.88
Thurston	815,244.16	258,699.84	140,654.55	70,121.31	57,075.16
Valley	932,136.91	540,891.96	73,398.91	40,726.13	36,049.49
Washington	2,175,535.55	1,126,892.24	322,612.34	254,185.19	208,949.74
Wayne	1,216,321.81	667,278.74	—	70,619.34	106,625.61
Webster	983,819.14	353,646.28	—	67,958.78	64,317.22
Wheeler	351,021.72	12,950.80	—	17,920.10	18,280.83
York	1,897,908.08	1,413,260.55	—	164,136.35	190,297.30
Total	**$201,879,272.15**	**$166,154,038.92**	**$8,260,817.28**	**$11,638,489.29**	**$18,736,122.06**

Miscellaneous Districts	School Districts	Educational Service Units	Community College	Total Education Taxes	Total Taxes Levied
$ 674,881.43	$ 12,490,910.49	$ 327,032.66	$ 816,989.87	$ 13,634,933.02	$ 20,381,314.82
—	4,832,966.41	135,925.78	298,886.29	5,267,778.48	7,653,303.41
10,606.01	545,126.55	15,637.05	48,225.58	608,989.18	812,879.78
2,662.46	1,013,882.22	31,445.45	114,551.28	1,159,878.95	1,670,746.15
3,489.72	724,595.55	16,673.13	58,937.57	800,206.25	967,642.69
80,844.61	4,698,269.60	118,494.42	326,702.36	5,143,466.38	7,160,023.56
183,554.90	4,905,840.83	73,425.90	516,806.50	5,496,073.23	8,441,674.00
—	965,672.47	31,887.49	70,022.59	1,067,582.55	1,640,286.81
167,209.24	1,856,674.17	55,596.29	129,571.83	2,041,842.29	3,464,151.11
301,091.98	15,897,500.86	374,215.46	1,086,597.13	17,358,313.45	24,593,225.41
169,282.43	4,702,028.28	100,281.37	260,951.15	5,063,260.80	8,145,643.33
66,248.25	5,198,883.19	129,826.69	382,250.83	5,710,960.71	9,275,601.68
334,137.46	11,236,553.31	232,729.21	761,189.28	12,230,471.80	17,812,507.49
56,429.61	4,699,173.96	125,553.96	286,923.00	5,111,650.92	7,206,225.67
94,361.20	4,012,335.62	69,956.92	309,874.68	4,392,167.22	5,852,451.99
126,230.95	4,164,795.60	131,271.87	480,661.61	4,776,729.08	7,370,916.82
138,083.33	5,953,483.69	158,690.75	570,087.72	6,690,262.16	9,687,184.83
60,650.73	6,328,212.81	139,818.64	352,672.40	6,820,703.85	8,955,912.50
75,162.28	3,861,048.23	111,310.59	327,098.41	4,299,457.23	6,848,413.73
80,029.88	5,709,290.81	147,127.84	381,684.70	6,238,103.35	9,513,528.05
292,311.89	8,747,971.67	87,773.04	665,480.30	9,501,225.01	15,034,462.07
341,276.01	5,026,355.20	153,261.11	350,240.94	5,529,857.25	9,912,811.78
35,842.85	2,507,686.44	11,184.21	273,650.50	2,792,521.15	4,595,406.87
902,299.98	10,415,385.98	260,276.70	755,223.02	11,430,885.70	18,768,460.52
16,229.86	1,909,660.01	51,246.11	186,682.27	2,147,588.39	3,188,900.13
—	2,860,978.47	71,849.24	164,193.96	3,097,021.67	5,068,779.49
204,029.86	13,597,434.89	288,527.84	815,603.40	14,701,566.13	23,919,603.53
33,106,607.37	192,117,704.08	2,872,616.91	9,660,724.41	204,651,045.40	346,702,071.78
78,709.11	2,431,084.41	42,827.80	194,738.38	2,668,650.59	4,081,547.77
91,753.44	6,865,625.49	122,321.09	412,887.65	7,400,834.23	9,837,364.84
53,493.71	2,949,533.65	68,676.63	193,585.40	3,211,795.68	4,776,812.51
94,536.91	3,524,648.65	50,779.05	212,686.27	3,788,113.97	5,136,834.04
79,773.40	3,188,873.53	69,985.45	201,469.65	3,460,328.63	5,044,715.06
204,610.31	11,375,411.74	246,111.29	646,904.42	12,268,427.45	18,218,106.38
53,491.68	2,176,471.27	57,420.98	209,176.42	2,443,068.67	3,469,371.40
26,127.60	962,108.13	25,668.94	60,483.69	1,048,260.76	1,653,191.46
54,764.03	2,436,602.30	59,565.86	168,133.68	2,664,301.84	3,734,475.54
9,864.24	898,956.03	21,651.96	80,018.11	1,000,626.10	1,379,319.05
28,446.79	1,877,733.00	47,029.02	136,378.24	2,061,140.26	3,093,198.58
171,059.26	20,019,636.86	449,065.76	1,289,124.80	21,757,827.42	34,510,277.84
132,990.64	8,461,476.36	198,139.23	506,958.07	9,166,573.72	11,851,454.41
57,168.09	3,111,426.95	66,785.05	188,290.74	3,366,502.74	5,270,908.05
—	1,702,615.77	27,820.50	125,415.97	1,855,852.24	2,462,139.96
28,165.66	2,811,805.91	45,618.75	212,046.02	3,069,470.68	4,285,017.28
66,385.12	5,421,581.08	177,240.05	388,846.99	5,987,668.12	9,612,227.13
27,512.00	579,792.00	17,876.00	55,129.00	652,797.00	956,152.00
103,838.54	3,664,682.91	78,962.34	237,320.82	3,980,966.07	5,241,503.58
220,682.00	4,885,679.22	113,005.50	291,679.05	5,290,363.77	7,504,609.17
48,968.72	2,409,360.76	57,045.71	155,871.10	2,622,277.57	3,924,264.56
59,510.00	5,110,639.42	132,748.66	373,845.54	5,617,233.62	8,185,471.67
10,423.55	5,259,941.38	131,497.80	404,937.96	5,796,377.14	8,371,511.20
10,251.38	666,666.90	25,924.98	60,406.90	752,998.78	1,141,979.26
55,767.86	3,747,892.24	86,308.23	314,405.43	4,148,605.90	5,588,358.27
48,570.30	4,552,746.59	101,723.32	232,222.48	4,886,692.39	7,475,761.56
1,597,585.85	111,792,218.25	649,732.16	5,822,627.84	118,264,578.25	173,259,660.27
264,553.82	16,528,445.22	372,397.77	1,170,317.88	18,071,160.87	25,556,700.21
13,505.38	859,525.19	21,204.65	67,316.44	948,046.28	1,235,651.08
7,239.15	776,796.65	15,453.79	54,627.36	846,877.80	1,092,092.26
450,621.67	12,356,204.28	353,209.67	774,882.10	13,484,296.05	19,552,272.48
—	509,599.87	17,981.42	55,455.74	583,037.03	767,677.72
26,418.61	5,759,396.10	115,680.20	338,817.18	6,213,893.48	8,207,925.03
83,852.42	4,265,125.42	89,367.62	325,553.46	4,680,046.50	6,427,155.50
16,765.76	2,228,804.59	57,349.51	168,182.38	2,454,336.48	3,822,611.26
28,323.64	4,389,064.85	89,873.09	245,925.46	4,724,863.40	6,613,276.87
53,661.10	4,244,661.95	92,190.97	230,214.03	4,567,066.95	6,552,013.76
167,427.04	7,296,674.22	182,381.49	501,649.65	7,980,705.36	12,115,697.41
38,934.19	1,940,983.58	47,069.88	128,782.35	2,116,835.81	3,118,822.84
67,139.84	3,446,025.04	88,106.09	271,516.33	3,805,647.46	5,534,322.37
175,631.93	8,221,036.13	192,729.04	543,885.16	8,957,650.33	12,158,283.18
55,009.90	4,517,328.64	109,965.81	242,111.47	4,869,405.92	7,145,864.46
340,319.69	15,028,407.80	362,142.62	1,058,556.80	16,449,107.22	22,816,797.13
59,378.79	5,133,386.02	103,819.25	305,813.19	5,543,018.46	7,478,395.03
14,133.78	5,573,388.26	35,493.30	413,888.10	6,022,769.66	8,334,945.22
68,427.38	4,755,825.83	110,720.44	302,971.38	5,169,517.65	7,663,614.34
31,771.05	1,463,908.18	43,401.53	101,128.41	1,608,438.12	2,365,891.18
47,638.07	7,473,421.27	135,087.92	445,467.52	8,053,976.71	11,310,784.11
7,093,717.48	36,205,670.57	678,152.43	1,981,886.63	38,865,709.63	66,462,227.48
257,700.77	9,702,146.42	202,678.93	666,423.26	10,571,248.61	16,127,654.13
311,479.81	11,082,680.93	322,527.31	1,174,917.35	12,580,125.59	20,127,345.51
244,848.08	8,996,408.68	161,823.60	559,083.88	9,717,316.16	13,883,937.07
170,891.26	2,974,857.70	5,967.77	359,873.76	3,340,699.23	5,503,158.24
61,081.51	1,826,514.94	48,089.62	139,634.72	2,014,239.28	3,147,813.09
18,678.73	1,153,623.21	11,324.44	152,981.05	1,317,928.70	1,805,053.22
222,835.31	2,871,813.53	88,836.22	202,319.03	3,162,968.78	4,998,108.27
100,090.57	5,177,983.67	120,713.28	312,370.75	5,611,067.70	7,874,715.32
24,198.83	763,605.31	17,342.41	54,677.07	835,624.79	1,126,796.19
54,381.86	2,164,106.73	51,596.08	120,196.25	2,335,899.06	3,732,075.94
88,256.54	2,925,986.11	62,005.13	180,041.47	3,168,032.71	4,879,492.65
61,553.00	7,927,950.74	160,896.76	452,431.79	8,541,279.29	12,691,007.35
24,307.54	3,450,204.67	102,830.53	234,642.17	3,787,677.37	5,872,830.41
54,373.82	2,867,058.74	68,927.66	173,323.50	3,109,309.90	4,633,425.14
23,954.47	822,224.23	30,648.81	67,243.01	920,116.05	1,344,243.97
228,586.60	10,758,114.76	190,044.96	653,378.19	11,601,537.91	15,495,726.79
$51,989,693.87	**$792,304,592.22**	**$14,455,200.80**	**$48,868,560.47**	**$855,628,353.49**	**$1,314,286,767.05**

Table 6

Distribution of Payments in Lieu of Tax by Public Power Districts for 1992

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	$ 107.03	$ 7,457.33	$ 8,163.90	$ 25,007.73	$ 11.12	$ 40,747.11
Antelope	174.72	11,993.21	27,505.92	38,820.39	43.37	78,537.61
Arthur	—	—	—	—	—	—
Banner	—	—	—	—	—	—
Blaine	—	—	—	—	—	—
Boone	311.75	12,658.44	23,055.28	49,041.59	4.50	85,071.56
Box Butte	—	—	—	—	—	—
Boyd	0.00	4,636.85	7,574.76	13,096.84	—	25,308.45
Brown	560.93	1,079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.71	172,198.57	104,865.35	524,965.41	160.92	802,954.96
Burt	481.24	10,171.61	36,363.57	40,349.36	158.72	87,524.50
Butler	—	10,265.64	13,139.68	18,473.34	6,910.81	48,789.47
Cass	2,596.92	52,838.13	61,211.28	126,061.24	29,286.00	271,993.57
Cedar	558.01	9,729.24	16,919.52	34,669.70	9,343.51	71,219.98
Chase	—	—	—	—	—	—
Cherry	133.60	3,377.92	5,047.89	9,582.13	—	18,141.54
Cheyenne	—	8,072.14	7,913.66	25,605.33	—	41,591.13
Clay	81.24	4,370.44	25,503.94	29,794.36	95.40	59,845.38
Colfax	134.82	3,288.76	5,495.00	13,036.02	—	21,954.60
Cuming	224.57	4,310.41	5,063.75	25,247.95	155.98	35,002.66
Custer	46.62	3,688.17	5,597.84	156.66	16.48	9,505.77
Dakota	—	—	—	—	—	—
Dawes	1,097.18	27,807.68	52,770.52	79,787.46	—	161,462.84
Dawson	1,754.93	7,176.99	11,518.81	21,469.91	243.15	42,163.79
Deuel	130.42	2,575.03	3,282.55	5,570.16	—	11,558.16
Dixon	300.48	9,521.23	15,869.00	26,698.42	133.64	52,522.77
Dodge	922.10	17,322.17	33,424.44	57,705.56	450.06	109,824.33
Douglas	86,479.52	1,485,627.80	3,331,395.13	7,216,097.78	81,242.72	12,200,842.95
Dundy	—	622.44	1,799.56	1,701.67	—	4,123.67
Fillmore	288.08	10,817.71	29,376.88	56,966.52	79.79	97,528.98
Franklin	—	2,002.20	3,445.34	7,796.49	28.30	13,272.33
Frontier	42.76	2,120.42	3,579.06	8,460.84	—	14,203.08
Furnas	180.24	1,431.20	3,691.68	6,350.08	31.70	11,684.90
Gage	1,388.54	11,249.69	14,351.73	32,251.80	5,888.34	65,130.10
Garden	152.62	8,601.74	1,280.64	25,612.96	—	35,647.96
Garfield	4.12	3.00	—	4.96	2.20	14.28
Gosper	331.92	3,787.89	3,696.26	10,676.09	97.75	18,589.91
Grant	—	—	—	—	—	—
Greeley	82.30	5,817.09	11,221.94	14,531.45	184.40	31,837.18
Hall	266.74	12,285.97	12,253.92	37,945.74	22.80	62,775.17
Hamilton	1,258.60	14,564.52	31,448.50	72,427.13	—	119,698.75
Harlan	344.52	13,032.25	13,420.93	35,121.51	375.28	62,294.49
Hayes	—	1,478.37	2,585.25	4,193.11	0.00	8,256.73
Hitchcock	42.70	2,687.97	10,625.17	9,686.62	313.45	23,355.91
Holt	1,512.66	31,438.72	50,117.25	89,156.25	1,047.18	173,272.06
Hooker	—	—	—	—	—	—
Howard	439.25	654.61	168.37	1,763.36	—	3,025.59
Jefferson	88.56	3,770.79	7,823.34	15,706.23	440.40	27,829.32
Johnson	40.42	4,011.32	6,457.63	12,751.87	—	23,261.24
Kearney	79.44	2,793.05	5,755.69	8,007.13	3,032.81	19,668.12
Keith	9,401.38	7,443.63	31,861.20	175,210.37	48,409.81	272,326.39
Keya Paha	45.15	1,309.99	2,347.07	2,179.20	1,648.14	7,529.55
Kimball	—	—	—	—	—	—
Knox	810.97	17,599.26	48,616.31	74,969.88	312.64	142,299.06
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	561.22	350.00	259.28	539.44	250.22	1,960.16
Logan	—	1,336.73	1,200.24	4,945.22	—	7,482.19
Loup	—	713.91	1,840.66	3,147.61	—	5,702.18
Madison	1,047.05	116,729.62	83,379.61	420,450.46	133.21	621,739.95
McPherson	—	—	—	—	—	—
Merrick	138.56	6,621.71	11,983.65	29,448.74	—	48,192.66
Morrill	43.20	1,070.59	757.54	1,289.87	1,253.39	4,414.59
Nance	428.80	10,231.47	19,526.85	27,640.62	136.00	57,963.74
Nemaha	—	4,521.73	3,627.38	16,099.84	—	24,248.95
Nuckolls	250.42	4,043.99	4,610.38	14,545.18	—	23,449.97
Otoe	1,320.60	2,859.75	5,174.37	3,871.02	4,431.13	17,656.87
Pawnee	478.86	8,540.58	14,714.68	21,592.20	295.60	45,621.92
Perkins	348.12	3,967.64	4,361.71	11,810.31	150.33	20,638.11
Phelps	78.42	5,104.54	11,624.94	22,753.20	45,069.70	84,630.80
Pierce	96.14	5,241.35	9,617.40	16,828.75	—	31,783.64
Platte	2,209.73	69,110.76	124,965.62	347,010.54	—	543,296.65
Polk	176.70	5,270.87	15,128.02	25,052.87	5.16	45,633.62
Red Willow	1,101.57	27,688.70	67,461.09	125,331.27	25,497.25	247,079.88
Richardson	419.10	9,290.73	15,924.88	33,899.76	3.10	59,537.57
Rock	40.40	5,938.49	7,227.64	7,889.95	6,596.50	27,692.98
Saline	601.35	2,802.33	3,794.78	7,467.62	2,907.14	17,573.22
Sarpy	4,885.39	221,382.41	275,124.46	685,173.66	2,225.40	1,188,791.32
Saunders	1,154.34	21,758.87	53,774.40	82,207.78	253.24	159,148.63
Scotts Bluff	1,940.81	80,237.78	118,829.75	232,328.68	844.41	434,181.43
Seward	598.80	18,927.48	25,827.65	61,750.11	1,172.07	108,276.11
Sheridan	298.26	21,374.49	36,679.14	49,016.95	363.72	107,732.56
Sherman	262.96	8,172.77	22,077.99	16,750.70	83.34	47,347.76
Sioux	—	—	—	—	—	—
Stanton	136.38	7,703.64	14,822.06	20,488.07	—	43,150.15
Thayer	522.70	4,439.61	9,774.91	15,110.48	—	29,847.70
Thomas	—	—	—	—	—	—
Thurston	376.30	2,524.00	4,993.59	7,807.00	166.94	15,867.83
Valley	—	526.04	354.92	939.70	140.48	1,961.14
Washington	1,399.90	41,827.32	56,304.78	150,224.09	1,888.27	251,644.36
Wayne	—	—	—	—	—	—
Webster	—	—	—	—	—	—
Wheeler	297.74	1,718.25	2,247.56	4,701.07	—	8,964.62
York	1,391.12	35,780.44	77,154.25	214,674.93	—	329,000.74
Total	**$136,554.89**	**$2,787,644.64**	**$5,202,838.85**	**$11,770,083.20**	**$284,081.08**	**$20,181,202.66**

Taxable Value As Set by The State Board of Equalization for 1992

Counties	Taxable Value of County Assessed Property	Property of Public Service Companies	Property of Railroads	Taxable Value of All Tangible Property
Adams	$ 904,903,585	$ 14,790,929	$ 13,406,327	$ 933,100,841
Antelope	409,860,759	4,921,600	2,320,555	417,102,914
Arthur	44,934,655	390,135	—	45,324,790
Banner	89,400,110	604,467	—	90,004,577
Blaine	49,526,540	334,339	5,531,570	55,392,449
Boone	388,342,610	4,225,702	3,130,288	395,698,600
Box Butte	369,481,476	6,117,323	29,124,715	404,723,514
Boyd	99,171,018	932,400	—	100,103,418
Brown	178,385,148	2,431,839	921,450	181,738,437
Buffalo	1,185,813,254	23,881,320	30,677,705	1,240,372,279
Burt	353,350,439	10,973,084	1,850,138	366,173,661
Butler	426,417,265	5,921,781	4,923,840	437,262,886
Cass	816,545,068	17,962,913	10,134,135	844,642,116
Cedar	396,310,400	3,928,356	1,103,416	401,342,172
Chase	287,760,089	2,215,269	1,090,320	291,065,678
Cherry	408,664,537	6,741,572	3,598,677	419,004,786
Cheyenne	407,340,702	16,927,447	28,117,680	452,385,829
Clay	386,752,644	9,517,392	6,473,980	402,744,016
Colfax	360,828,699	4,017,676	9,342,706	374,189,081
Cuming	530,443,215	4,989,524	—	535,432,739
Custer	602,715,530	6,499,668	16,174,503	625,389,701
Dakota	497,787,653	6,082,750	2,812,760	506,683,163
Dawes	191,093,391	7,798,287	15,581,722	214,473,400
Dawson	822,184,082	17,700,709	24,324,295	864,209,086
Deuel	121,192,874	10,843,202	12,696,556	144,732,632
Dixon	227,429,420	1,706,187	1,064,519	230,200,126
Dodge	1,036,191,900	16,858,562	16,143,160	1,069,193,622
Douglas	12,380,705,190	263,773,848	49,839,109	12,694,318,147
Dundy	176,749,750	2,113,844	4,028,661	182,892,255
Fillmore	439,930,995	11,145,293	5,938,160	457,014,448
Franklin	216,498,605	2,120,685	2,505,540	221,124,830
Frontier	193,041,610	4,778,644	1,939,193	199,759,447
Furnas	219,161,187	5,681,118	5,163,628	230,005,933
Gage	673,102,045	30,859,356	11,219,564	715,180,965
Garden	151,830,282	1,547,653	10,749,182	164,127,117
Garfield	83,040,165	1,629,857	—	84,670,022
Gosper	185,092,518	6,060,610	1,213,139	192,366,267
Grant	52,002,978	595,797	10,170,823	62,769,598
Greeley	153,946,525	1,724,099	1,262,210	156,932,834
Hall	1,410,901,518	38,489,218	25,793,780	1,475,184,516
Hamilton	565,944,112	4,853,542	9,811,108	580,608,762
Harlan	208,958,777	2,819,237	4,034,423	215,812,437
Hayes	116,224,985	611,894	736,695	117,573,574
Hitchcock	190,716,620	2,780,085	4,133,780	197,630,485
Holt	531,701,932	8,159,868	3,020,594	542,882,394
Hooker	41,991,057	399,391	8,723,551	51,113,999
Howard	264,523,028	3,407,444	3,182,472	271,112,944
Jefferson	309,221,631	6,914,224	7,061,913	323,197,768
Johnson	164,348,260	2,638,632	5,808,049	172,794,941
Kearney	416,029,265	8,902,988	2,583,132	427,515,385
Keith	336,214,820	10,408,574	33,958,855	380,582,249
Keya Paha	84,688,362	63,806	—	84,752,168
Kimball	219,799,473	10,005,744	17,630,035	247,435,252
Knox	322,415,036	3,442,199	—	325,857,235
Lancaster	6,390,059,093	107,731,995	35,493,367	6,533,284,455
Lincoln	993,845,955	37,637,871	66,283,410	1,097,767,236
Logan	62,864,919	402,415	—	63,267,334
Loup	50,736,555	612,533	—	51,349,088
Madison	1,053,227,395	20,784,398	3,109,277	1,077,121,070
McPherson	51,635,253	483,829	—	52,119,082
Merrick	358,400,380	5,058,951	23,843,501	387,302,832
Morrill	224,196,419	4,528,346	27,404,357	256,129,122
Nance	186,803,194	1,988,547	3,357,358	192,149,099
Nemaha	262,961,304	5,880,266	3,377,050	272,218,620
Nuckolls	258,149,079	2,634,531	2,615,852	263,399,462
Otoe	519,206,430	19,793,319	6,057,405	545,057,154
Pawnee	136,167,148	1,809,858	4,083,309	142,060,315
Perkins	241,850,075	9,874,050	2,702,122	254,426,247
Phelps	607,346,395	10,994,833	3,068,949	621,410,177
Pierce	332,681,135	4,609,381	1,495,818	338,786,334
Platte	1,177,574,850	12,596,992	15,025,881	1,205,197,723
Polk	342,927,445	4,064,396	2,935,410	349,927,251
Red Willow	375,360,893	6,145,656	4,738,762	386,245,311
Richardson	314,429,212	9,459,249	11,403,863	335,292,324
Rock	139,112,148	1,949,422	743,020	141,804,590
Saline	478,622,643	8,405,171	5,903,378	492,931,192
Sarpy	2,516,397,398	41,002,225	4,538,812	2,561,938,435
Saunders	721,942,715	7,792,901	8,002,662	737,738,278
Scotts Bluff	879,969,994	11,338,221	29,928,999	921,237,214
Seward	600,978,914	6,580,643	10,682,656	618,242,213
Sheridan	264,856,399	5,096,071	12,404,783	282,357,253
Sherman	154,356,172	1,875,234	3,501,398	159,732,804
Sioux	110,014,442	2,463,221	7,775,116	120,252,779
Stanton	280,229,995	3,566,774	—	283,796,769
Thayer	334,717,782	5,695,899	4,821,312	345,234,993
Thomas	39,845,710	335,053	11,212,858	51,393,621
Thurston	162,688,695	3,709,495	1,830,235	168,228,425
Valley	201,764,155	2,827,772	1,480,510	206,072,437
Washington	576,508,290	8,740,354	710,155	585,958,799
Wayne	323,291,795	4,696,909	—	327,988,704
Webster	193,026,417	1,529,671	4,118,407	198,693,990
Wheeler	94,220,610	302,178	—	94,522,788
York	708,093,764	7,179,787	8,213,308	723,486,859
Total	**$54,422,668,958**	**$1,037,420,500**	**$803,915,913**	**$56,264,024,864**

Table 8

Valuation of All Real Estate and Oil and Mineral Interest for 1992

Counties	Ag Land & Sites & Improvements	Non-Ag Land & Improvements	Oil & Mineral Interests	Centrally Assessed Real Property	All Real Estate & Oil & Mineral Interest
Adams	$ 295,855,330	$ 445,853,270	$ —	$ 13,256,661	$ 754,965,261
Antelope	293,452,670	51,645,971	2,140	2,714,072	347,814,853
Arthur	37,446,955	1,406,875	—	40,263	38,894,093
Banner	59,592,220	2,022,740	10,240,870	128,019	71,983,849
Blaine	41,269,185	1,285,035	—	4,951,612	47,505,832
Boone	270,646,155	62,842,550	—	3,299,612	336,788,317
Box Butte	143,495,943	149,272,618	—	26,887,208	319,655,769
Boyd	69,228,518	11,851,015	—	132,506	81,212,039
Brown	117,022,369	38,111,219	—	1,165,351	156,298,939
Buffalo	378,024,185	579,517,740	—	29,861,172	987,403,097
Burt	246,287,880	62,375,111	—	3,882,660	312,545,651
Butler	291,186,745	76,852,580	—	4,944,612	372,983,937
Cass	297,992,475	404,655,641	—	11,741,639	714,389,755
Cedar	257,615,165	69,252,380	—	1,699,939	328,567,484
Chase	179,110,958	53,628,660	81,904	1,359,802	234,181,324
Cherry	308,268,559	50,526,556	6,405	4,224,637	363,026,157
Cheyenne	182,551,985	129,491,462	17,445,975	26,869,978	356,359,400
Clay	275,244,449	65,585,207	—	6,557,719	347,387,375
Colfax	225,445,554	92,981,530	120	8,563,375	326,990,579
Cuming	344,974,900	114,188,850	—	791,934	459,955,684
Custer	407,240,540	101,339,915	—	15,663,685	524,244,140
Dakota	95,368,795	322,656,714	—	3,447,087	421,472,596
Dawes	89,575,550	68,152,320	—	15,111,139	172,839,009
Dawson	396,617,769	282,809,939	4,257	23,395,610	702,827,575
Deuel	83,080,069	20,072,609	9,595	12,620,533	115,782,806
Dixon	139,843,605	55,618,635	—	1,179,858	196,642,098
Dodge	339,052,625	524,209,200	—	16,852,419	880,114,244
Douglas	137,148,400	10,045,058,485	—	100,302,594	10,282,509,479
Dundy	131,106,930	16,314,613	1,948,869	4,035,102	153,405,514
Fillmore	307,592,190	69,503,985	—	6,700,217	383,796,392
Franklin	159,652,160	26,014,460	—	2,530,415	188,197,035
Frontier	145,036,920	18,441,625	1,667,530	2,466,337	167,612,412
Furnas	149,821,650	37,857,095	182,680	5,345,130	193,206,555
Gage	288,345,005	267,928,475	—	15,516,408	571,789,888
Garden	111,173,570	18,242,502	32,705	9,440,609	138,889,386
Garfield	53,983,175	17,454,040	—	442,443	71,879,658
Gosper	140,930,685	14,063,329	1,413	1,646,999	156,642,426
Grant	37,531,335	4,505,815	—	9,101,505	51,138,655
Greeley	111,225,650	17,809,975	—	1,367,500	130,403,125
Hall	308,551,277	862,473,529	—	28,747,180	1,199,771,986
Hamilton	370,791,125	111,285,546	—	9,407,473	491,484,144
Harlan	141,355,560	36,678,675	308,477	3,936,800	182,279,512
Hayes	92,190,240	3,274,065	7,457,350	760,465	103,682,120
Hitchcock	111,283,511	17,423,704	32,463,665	4,194,920	165,365,800
Holt	342,905,375	93,357,685	—	3,920,766	440,183,826
Hooker	31,775,050	6,089,200	—	7,799,360	45,663,610
Howard	171,969,251	50,851,150	—	3,267,650	226,088,051
Jefferson	190,749,393	73,343,712	—	7,079,067	271,172,172
Johnson	104,970,979	33,757,812	—	5,488,777	144,217,568
Kearney	295,389,440	67,159,350	—	3,069,315	365,618,105
Keith	139,277,180	134,663,460	49,800	30,759,944	304,750,384
Keya Paha	69,092,407	3,487,407	—	8,427	72,588,241
Kimball	98,867,217	53,618,094	31,180,568	15,836,214	199,502,093
Knox	203,398,175	70,171,724	—	598,561	274,168,460
Lancaster	329,057,939	4,910,886,293	—	44,931,349	5,284,875,581
Lincoln	347,968,245	469,265,700	15,390	61,674,281	878,923,616
Logan	51,090,771	3,757,793	860	70,353	54,919,777
Loup	43,481,345	2,097,545	—	169,096	45,747,986
Madison	277,620,304	613,460,967	—	5,629,357	896,710,628
McPherson	44,572,483	1,049,967	—	98,468	45,720,918
Merrick	223,294,735	73,897,245	440	21,143,291	318,335,711
Morrill	129,892,898	43,987,933	4,384,124	24,656,149	202,921,104
Nance	126,481,010	29,548,115	—	3,180,345	159,209,470
Nemaha	152,567,020	74,995,222	—	3,778,184	231,340,426
Nuckolls	174,964,755	45,361,180	—	2,737,110	223,063,045
Otoe	281,274,310	175,336,825	—	9,412,946	466,024,081
Pawnee	103,558,931	15,536,084	—	3,837,736	122,932,751
Perkins	173,413,069	28,422,093	—	2,947,719	204,782,881
Phelps	363,415,620	144,332,875	—	3,945,241	511,693,736
Pierce	214,337,545	66,478,715	—	1,964,368	282,780,628
Platte	425,350,710	549,981,715	—	14,322,831	989,655,256
Polk	252,153,700	48,638,125	—	3,004,355	303,796,180
Red Willow	144,754,746	154,596,243	10,576,200	5,247,314	315,174,503
Richardson	185,373,362	84,934,034	184,667	12,019,763	282,511,826
Rock	101,606,615	17,513,515	—	859,106	119,979,236
Saline	238,676,176	169,014,462	—	5,902,319	413,592,957
Sarpy	125,207,079	2,070,320,562	—	9,878,827	2,205,406,468
Saunders	431,904,350	190,226,485	—	8,085,399	630,216,234
Scotts Bluff	203,068,796	496,312,791	1,990,150	27,398,680	728,770,417
Seward	303,795,511	212,090,675	—	10,434,712	526,320,898
Sheridan	171,031,565	53,477,024	—	11,784,005	236,292,594
Sherman	113,940,260	14,041,630	—	3,384,076	131,365,966
Sioux	90,168,334	3,832,118	101,384	7,164,025	101,265,861
Stanton	160,239,390	65,288,925	—	697,382	226,225,697
Thayer	233,374,909	55,309,993	—	5,260,160	293,945,062
Thomas	29,068,996	5,125,045	1,520	10,009,126	44,204,687
Thurston	106,324,395	29,151,990	—	2,173,126	137,649,511
Valley	124,023,290	44,543,105	—	1,786,301	170,352,696
Washington	227,019,260	260,036,204	—	2,413,321	489,468,785
Wayne	185,023,785	92,689,975	—	606,337	278,320,097
Webster	138,113,645	29,039,660	—	3,960,536	171,113,841
Wheeler	81,278,950	2,764,575	—	70,761	84,114,286
York	396,350,641	213,776,762	—	8,448,894	618,576,297
Total	**$17,816,444,448**	**$27,570,156,019**	**$120,339,058**	**$870,200,629**	**$46,377,140,154**

Taxable Value of Personal Property for 1992

Counties	Agricultural Personal Property	Commercial and Industrial Personal Property	Centrally Assessed Personal Property	Total Net Book Value of Personal Property*	Motor Vehicle Estimate
Adams	$ 24,140,130	$ 40,418,350	$ 14,940,595	$ 79,499,075	$ 90,835,520
Antelope	28,744,500	6,718,973	4,528,083	39,991,556	26,663,460
Arthur	3,244,805	535,005	349,872	4,129,682	2,119,225
Banner	6,047,850	6,532,945	476,448	13,057,243	4,500,000
Blaine	4,408,080	144,513	914,297	5,466,890	2,246,280
Boone	25,363,450	3,404,635	4,056,378	32,824,463	24,010,345
Box Butte	20,626,557	14,965,215	8,354,830	43,946,602	37,182,770
Boyd	8,076,418	1,335,023	799,894	10,211,335	8,164,560
Brown	9,991,772	2,005,216	2,187,938	14,184,926	10,566,745
Buffalo	32,931,595	54,751,550	24,697,853	112,380,998	117,058,597
Burt	13,324,633	3,767,880	8,940,562	26,033,075	25,474,320
Butler	20,720,660	4,675,305	5,901,009	31,296,974	26,202,700
Cass	13,800,511	21,477,768	16,355,409	51,633,688	58,902,989
Cedar	28,365,225	4,707,240	3,331,833	36,404,298	33,087,840
Chase	24,589,105	8,602,627	1,945,787	35,237,519	16,876,325
Cherry	27,056,124	2,613,841	6,115,612	35,785,577	18,733,335
Cheyenne	15,012,430	22,936,170	18,175,149	56,123,749	31,160,143
Clay	22,295,406	3,951,226	9,433,653	35,680,285	13,030,650
Colfax	15,847,926	5,430,161	4,797,007	26,075,094	18,553,258
Cuming	25,467,285	7,332,885	4,197,590	36,997,760	36,857,935
Custer	39,319,620	9,493,790	7,010,486	55,823,896	40,811,310
Dakota	7,279,945	21,665,998	5,448,423	34,394,366	46,271,208
Dawes	6,542,887	4,212,352	8,268,870	19,024,109	20,436,768
Dawson	34,262,405	20,162,679	18,629,394	73,054,478	70,119,391
Deuel	4,455,621	1,900,434	10,919,225	17,275,280	7,608,350
Dixon	7,680,470	6,753,665	1,590,848	16,024,983	16,391,765
Dodge	21,690,430	48,820,755	16,149,303	86,660,488	102,402,190
Douglas	6,985,915	761,737,380	213,310,363	982,033,658	1,398,052,975
Dundy	14,232,728	2,772,614	2,107,403	19,112,745	9,405,715
Fillmore	24,019,790	6,782,285	10,383,236	41,185,311	25,397,990
Franklin	13,066,579	1,551,216	2,095,810	16,713,605	13,217,969
Frontier	12,520,208	1,422,062	4,251,500	18,193,770	9,348,720
Furnas	12,129,405	2,783,575	5,499,616	20,412,596	14,031,300
Gage	21,332,430	26,835,835	26,562,512	74,730,777	60,550,160
Garden	9,235,340	3,792,290	2,856,226	15,883,856	8,466,870
Garfield	4,661,030	864,470	1,187,414	6,712,914	5,707,955
Gosper	9,771,099	929,273	5,626,750	16,327,122	7,629,810
Grant	5,301,427	1,118,244	1,665,115	8,084,786	3,420,767
Greeley	12,668,410	1,913,335	1,618,809	16,200,554	9,317,925
Hall	21,175,962	56,744,127	35,535,818	113,455,907	131,528,396
Hamilton	29,473,510	15,246,666	5,257,177	49,977,353	29,424,080
Harlan	10,736,845	3,069,640	2,916,860	16,723,345	13,056,000
Hayes	7,121,540	799,934	588,124	8,509,598	5,165,678
Hitchcock	9,337,881	8,740,004	2,718,945	20,796,830	10,154,875
Holt	39,954,549	7,684,918	7,259,696	54,899,163	44,535,140
Hooker	1,741,184	195,958	1,323,582	3,260,724	2,000,000
Howard	15,828,669	3,752,090	3,322,266	22,903,025	19,085,116
Jefferson	12,587,547	6,932,151	6,897,070	26,416,768	24,034,584
Johnson	5,732,062	3,977,827	2,957,904	12,667,793	14,388,919
Kearney	22,006,560	3,843,820	8,416,805	34,267,185	20,872,275
Keith	13,738,150	10,172,645	13,607,485	37,518,280	27,476,585
Keya Paha	7,278,523	546,724	55,379	7,880,626	4,010,584
Kimball	7,074,556	10,308,017	11,799,565	29,182,138	15,210,975
Knox	22,855,569	3,538,375	2,843,638	29,237,582	20,706,908
Lancaster	17,268,322	386,570,897	98,294,013	502,133,232	679,837,003
Lincoln	26,830,985	17,061,155	42,247,000	86,139,140	108,523,545
Logan	4,847,104	304,483	332,062	5,483,649	2,678,552
Loup	2,864,365	171,960	443,437	3,479,762	2,000,000
Madison	21,448,350	35,653,409	18,264,318	75,366,077	95,959,061
McPherson	3,515,705	51,492	385,361	3,952,558	2,311,409
Merrick	22,121,160	4,338,625	7,759,161	34,218,946	25,421,115
Morrill	18,030,275	6,550,839	7,276,554	31,857,668	18,783,425
Nance	14,010,255	1,496,255	2,165,560	17,672,070	12,997,964
Nemaha	8,177,822	3,771,055	5,479,132	17,428,009	21,978,165
Nuckolls	13,849,607	3,258,802	2,513,273	19,621,682	18,899,430
Otoe	13,683,675	11,309,285	16,437,778	41,430,738	33,534,000
Pawnee	5,597,385	446,742	2,055,431	8,099,558	9,969,128
Perkins	17,250,377	5,528,548	9,628,453	32,407,378	13,253,334
Phelps	28,990,815	23,499,095	10,118,541	62,608,451	37,955,550
Pierce	21,566,420	4,528,320	4,140,831	30,235,571	23,618,565
Platte	34,904,846	50,959,232	13,300,042	99,164,120	100,542,410
Polk	16,728,235	3,085,735	3,995,451	23,809,421	16,378,955
Red Willow	12,348,213	8,764,221	5,637,104	26,749,538	39,099,872
Richardson	8,811,512	4,328,109	8,843,349	21,982,970	28,984,831
Rock	10,139,335	912,284	1,833,336	12,884,955	8,383,284
Saline	15,291,780	14,417,412	8,406,230	38,115,422	33,751,247
Sarpy	4,599,160	39,946,415	35,662,210	80,207,785	265,555,381
Saunders	20,568,540	10,724,455	7,710,164	39,003,159	59,194,105
Scotts Bluff	21,292,861	40,662,821	13,868,540	75,824,222	109,445,617
Seward	19,692,365	15,374,968	6,828,587	41,895,920	43,571,810
Sheridan	18,344,446	2,832,164	5,716,849	26,893,459	17,482,095
Sherman	13,806,634	973,458	1,992,556	16,772,648	8,656,705
Sioux	8,466,540	522,107	3,074,312	12,062,959	6,661,025
Stanton	11,545,130	24,823,655	2,869,392	39,238,177	16,747,955
Thayer	16,855,462	4,503,028	5,257,051	26,615,541	21,221,110
Thomas	1,912,235	439,628	1,538,785	3,890,648	3,215,021
Thurston	9,197,928	3,020,777	3,366,604	15,585,309	13,699,135
Valley	15,216,340	2,028,115	2,521,981	19,766,436	14,527,625
Washington	12,957,055	12,556,501	7,037,188	32,550,744	59,658,080
Wayne	13,690,460	7,348,570	4,090,572	25,129,602	23,031,615
Webster	10,349,183	2,060,989	1,687,542	14,097,714	11,151,305
Wheeler	7,790,900	261,240	231,417	8,283,557	1,813,165
York	28,256,924	13,751,175	6,944,201	48,952,300	46,973,102
Total	**$1,436,772,014**	**$2,046,209,697**	**$971,135,784**	**$4,454,117,495**	**$4,909,931,948**

* All taxable personal property, except licensed motor vehicles, is assessed at net book value

Table 10

Actual Value of Real Property from Personal Property Schedules for 1992

Counties	Mobile Homes	Improvements on Leased Land	Total Value of Real Property from Personal Property Schedules
Adams	$ 3,009,855	$ 4,791,130	$ 7,800,985
Antelope	417,065	2,215,980	2,633,045
Arthur	118,820	62,970	181,790
Banner	179,290	284,195	463,485
Blaine	55,910	117,537	173,447
Boone	—	2,075,475	2,075,475
Box Butte	2,070,927	1,867,446	3,938,373
Boyd	253,110	262,374	515,484
Brown	222,875	464,952	687,827
Buffalo	7,087,651	16,441,936	23,529,587
Burt	671,030	1,449,585	2,120,615
Butler	807,590	5,971,685	6,779,275
Cass	2,277,680	17,438,004	19,715,684
Cedar	690,920	2,591,630	3,282,550
Chase	1,174,165	3,596,345	4,770,510
Cherry	1,071,540	388,177	1,459,717
Cheyenne	1,334,411	7,408,126	8,742,537
Clay	297,795	6,347,911	6,645,706
Colfax	726,724	1,843,426	2,570,150
Cuming	491,300	1,130,060	1,621,360
Custer	671,000	3,839,355	4,510,355
Dakota	3,368,765	1,176,228	4,544,993
Dawes	—	2,173,514	2,173,514
Dawson	3,158,444	15,049,198	18,207,642
Deuel	169,317	3,896,879	4,066,196
Dixon	429,865	711,415	1,141,280
Dodge	—	16,700	16,700
Douglas	18,132,280	13,589,755	31,722,035
Dundy	271,012	697,269	968,281
Fillmore	230,350	6,404,405	6,634,755
Franklin	105,235	2,890,986	2,996,221
Frontier	484,535	4,120,010	4,604,545
Furnas	100,566	2,254,916	2,355,482
Gage	902,860	7,207,280	8,110,140
Garden	129,360	757,645	887,005
Garfield	247,645	121,850	369,495
Gosper	252,180	11,514,729	11,766,909
Grant	82,200	43,190	125,390
Greeley	307,510	703,720	1,011,230
Hall	3,645,192	26,783,035	30,428,227
Hamilton	1,143,860	8,579,325	9,723,185
Harlan	856,805	2,896,775	3,753,580
Hayes	112,411	103,767	216,178
Hitchcock	489,228	823,752	1,312,980
Holt	—	3,264,265	3,264,265
Hooker	158,615	31,050	189,665
Howard	584,084	2,452,668	3,036,752
Jefferson	151,212	1,423,032	1,574,244
Johnson	198,440	1,322,221	1,520,661
Kearney	834,880	5,922,940	6,757,820
Keith	—	10,837,000	10,837,000
Keya Paha	158,451	114,266	272,717
Kimball	732,878	2,807,168	3,540,046
Knox	—	1,744,285	1,744,285
Lancaster	14,610,772	51,827,867	66,438,639
Lincoln	2,775,880	21,405,055	24,180,935
Logan	38,170	147,186	185,356
Loup	56,890	64,450	121,340
Madison	2,475,313	6,609,991	9,085,304
McPherson	80,836	53,361	134,197
Merrick	1,094,540	8,232,520	9,327,060
Morrill	987,889	1,579,036	2,566,925
Nance	105,455	2,164,140	2,269,595
Nemaha	—	1,472,020	1,472,020
Nuckolls	69,380	1,745,925	1,815,305
Otoe	1,203,520	2,864,815	4,068,335
Pawnee	—	1,058,878	1,058,878
Perkins	193,057	3,789,597	3,982,654
Phelps	—	9,152,440	9,152,440
Pierce	632,670	1,518,900	2,151,570
Platte	1,965,977	13,869,960	15,835,937
Polk	344,970	5,597,725	5,942,695
Red Willow	689,587	4,531,811	5,221,398
Richardson	220,626	1,592,071	1,812,697
Rock	158,670	398,445	557,115
Saline	612,221	6,859,345	7,471,566
Sarpy	2,614,692	8,154,109	10,768,801
Saunders	1,182,710	8,142,070	9,324,780
Scotts Bluff	3,947,178	3,249,780	7,196,958
Seward	1,112,317	5,341,268	6,453,585
Sheridan	986,100	703,005	1,689,105
Sherman	757,825	2,179,660	2,937,485
Sioux	189,165	73,769	262,934
Stanton	1,008,655	576,285	1,584,940
Thayer	126,967	3,326,313	3,453,280
Thomas	77,120	6,145	83,265
Thurston	—	1,294,470	1,294,470
Valley	314,695	1,110,985	1,425,680
Washington	—	4,281,190	4,281,190
Wayne	—	1,507,390	1,507,390
Webster	235,650	2,095,480	2,331,130
Wheeler	—	311,780	311,780
York	982,435	8,002,725	8,985,160
Total	**$102,919,770**	**$419,915,499**	**$522,835,269**

Taxable Value of Agricultural Real Estate for 1992

Counties	Agricultural Land	Farm Site Unimproved	Farm Site Improved	Agricultural Improvements	Total Taxable Value of Agricultural Real Property
Adams	$ 239,629,105	$ 326,040	$ 5,998,120	$ 49,902,065	$ 295,855,330
Antelope	249,924,245	—	5,169,850	38,358,575	293,452,670
Arthur	34,834,290	2,850	175,350	2,434,465	37,446,955
Banner	52,121,425	240	413,060	7,057,495	59,592,220
Blaine	35,652,520	—	205,665	5,411,000	41,269,185
Boone	229,203,375	—	3,205,445	38,237,335	270,646,155
Box Butte	120,613,650	43,000	1,280,000	21,559,293	143,495,943
Boyd	60,070,970	—	584,693	8,572,855	69,228,518
Brown	102,391,736	76,032	859,548	13,695,053	117,022,369
Buffalo	317,497,230	49,875	9,381,680	51,095,400	378,024,185
Burt	212,103,415	40,320	6,905,440	27,238,705	246,287,880
Butler	254,635,995	167,965	4,239,960	32,142,825	291,186,745
Cass	226,606,415	130,790	11,868,054	59,387,216	297,992,475
Cedar	207,270,440	52,105	7,328,115	42,964,505	257,615,165
Chase	159,060,037	85,389	2,138,615	17,826,917	179,110,958
Cherry	272,237,541	146,051	1,071,494	34,813,473	308,268,559
Cheyenne	160,100,680	31,079	1,271,612	21,148,614	182,551,985
Clay	239,866,666	—	2,541,188	32,836,595	275,244,449
Colfax	188,474,272	84,191	3,679,592	33,207,499	225,445,554
Cuming	296,251,640	—	5,215,380	43,507,880	344,974,900
Custer	364,361,385	1,151,695	1,337,895	40,389,565	407,240,540
Dakota	75,970,794	578,260	2,204,633	16,615,108	95,368,795
Dawes	70,826,590	250,288	1,196,351	17,302,321	89,575,550
Dawson	353,012,252	186,839	5,590,241	37,828,437	396,617,769
Deuel	74,577,569	2,500	425,000	8,075,000	83,080,069
Dixon	116,873,880	2,388,875	374,820	20,206,030	139,843,605
Dodge	292,265,805	3,489,390	2,277,660	41,019,770	339,052,625
Douglas	73,603,400	10,980,400	5,303,400	47,261,200	137,148,400
Dundy	119,331,636	13,526	695,361	11,066,407	131,106,930
Fillmore	269,424,550	865,280	1,637,690	35,664,670	307,592,190
Franklin	144,931,080	7,500	2,382,390	12,331,190	159,652,160
Frontier	127,644,985	—	2,171,620	15,220,315	145,036,920
Furnas	134,429,790	410,405	980,540	14,000,915	149,821,650
Gage	237,732,090	314,575	5,496,635	44,801,705	288,345,005
Garden	101,456,445	—	839,880	8,877,245	111,173,570
Garfield	46,646,370	—	756,040	6,580,765	53,983,175
Gosper	122,246,875	54,341	1,173,588	17,455,881	140,930,685
Grant	34,042,390	55	100,235	3,388,655	37,531,335
Greeley	98,088,075	—	774,620	12,362,955	111,225,650
Hall	256,712,448	117,595	5,668,590	46,052,644	308,551,277
Hamilton	314,971,022	82,747	4,716,861	51,020,495	370,791,125
Harlan	125,053,125	15,500	1,674,000	14,612,935	141,355,560
Hayes	81,343,935	14,900	407,169	10,424,236	92,190,240
Hitchcock	97,275,250	22,310	544,590	13,441,361	111,283,511
Holt	295,850,285	—	2,379,520	44,675,570	342,905,375
Hooker	30,477,580	—	13,700	1,283,770	31,775,050
Howard	142,483,315	35,690	1,359,565	28,090,681	171,969,251
Jefferson	161,845,184	36,625	3,201,822	25,665,762	190,749,393
Johnson	87,655,765	20,393	1,557,754	15,737,067	104,970,979
Kearney	258,669,715	—	1,754,790	34,964,935	295,389,440
Keith	120,732,290	—	1,347,350	17,197,540	139,277,180
Keya Paha	62,512,130	2,610	243,600	6,334,067	69,092,407
Kimball	85,913,713	23,450	601,090	12,328,964	98,867,217
Knox	168,740,720	17,900	7,050,310	27,589,245	203,398,175
Lancaster	261,134,143	—	12,566,820	55,356,976	329,057,939
Lincoln	299,066,030	—	4,777,895	44,124,320	347,968,245
Logan	46,230,723	—	235,350	4,624,698	51,090,771
Loup	39,769,670	—	390,000	3,321,675	43,481,345
Madison	229,789,864	459,367	7,403,486	39,967,587	277,620,304
McPherson	41,597,698	—	156,856	2,817,929	44,572,483
Merrick	185,344,200	29,470	4,115,530	33,805,535	223,294,735
Morrill	106,404,269	50,379	1,293,171	22,145,079	129,892,898
Nance	107,535,200	11,650	1,579,645	17,354,515	126,481,010
Nemaha	126,999,365	23,996	2,589,778	22,953,881	152,567,020
Nuckolls	156,935,080	79,665	1,732,480	16,217,530	174,964,755
Otoe	214,339,515	—	10,001,155	56,933,640	281,274,310
Pawnee	86,533,149	—	2,215,872	14,809,910	103,558,931
Perkins	162,341,573	78,475	1,556,175	9,436,846	173,413,069
Phelps	311,753,835	—	4,867,060	46,794,725	363,415,620
Pierce	180,147,745	—	5,234,000	28,955,800	214,337,545
Platte	353,722,565	—	11,299,620	60,328,525	425,350,710
Polk	222,014,550	—	3,019,135	27,120,015	252,153,700
Red Willow	124,095,350	—	1,138,995	19,520,401	144,754,746
Richardson	160,853,439	61,164	3,717,012	20,741,747	185,373,362
Rock	92,962,065	—	326,750	8,317,800	101,606,615
Saline	199,194,095	34,325	4,490,140	34,957,616	238,676,176
Sarpy	90,253,887	200,850	4,108,038	30,644,304	125,207,079
Saunders	343,025,730	218,000	10,002,100	78,658,520	431,904,350
Scotts Bluff	153,190,966	37,055	6,044,278	43,796,497	203,068,796
Seward	247,118,218	25,952	6,100,315	50,551,026	303,795,511
Sheridan	141,980,506	9,355	1,059,738	27,981,966	171,031,565
Sherman	100,464,960	—	1,023,355	12,451,945	113,940,260
Sioux	77,325,257	6,580	409,856	12,426,641	90,168,334
Stanton	140,188,105	—	645,465	19,405,820	160,239,390
Thayer	201,942,204	47,000	2,700,430	28,685,275	233,374,909
Thomas	25,829,187	2,350	111,000	3,126,459	29,068,996
Thurston	92,598,280	9,195	2,199,365	11,517,555	106,324,395
Valley	105,160,430	—	1,632,955	17,229,905	124,023,290
Washington	150,291,645	—	8,908,005	67,819,610	227,019,260
Wayne	148,231,985	—	4,135,245	32,656,555	185,023,785
Webster	123,109,660	—	849,035	14,154,950	138,113,645
Wheeler	65,147,845	—	314,275	15,816,830	81,278,950
York	346,294,394	68,892	5,543,568	44,443,787	396,350,641
Total	**$15,067,165,467**	**$23,773,296**	**$282,266,119**	**$2,443,239,566**	**$17,816,444,448**

Table 12

Taxable Value of Agricultural Land for 1992

Counties	IRRIGATED CROPLAND		DRYLAND CROPLAND		GRASSLAND		OTHER	
	No. of Acres	Taxable Value	No. of Acres	Taxable Value	No. of Acres	Taxable Value	No. of Acres	Taxable Value
Adams	166,837	$ 165,786,180	96,371	$ 61,290,345	60,031	$ 12,455,250	—	$ —
Antelope	187,764	135,462,830	159,092	84,056,055	153,565	30,114,670	17	4,495
Arthur	11,254	2,746,440	—	—	416,618	32,067,695	—	—
Banner	23,907	6,667,805	168,068	30,298,095	243,364	15,111,815	—	—
Blaine	10,587	2,650,845	946	154,115	404,683	32,833,125	—	—
Boone	129,475	108,725,605	148,562	87,586,550	133,991	32,769,010	—	—
Box Butte	121,440	49,812,770	222,870	50,314,165	277,868	20,458,250	—	—
Boyd	5,432	1,715,091	103,968	31,770,563	209,197	26,556,741	—	—
Brown	55,178	31,867,363	21,370	5,067,478	634,431	65,366,674	—	—
Buffalo	211,239	215,267,770	109,190	48,463,120	229,760	53,301,510	448	89,605
Burt	52,110	48,632,870	204,678	155,603,675	33,966	7,760,870	—	—
Butler	94,476	100,622,105	190,317	141,228,150	58,518	12,491,595	—	—
Cass	2,483	2,490,828	262,327	214,319,356	42,521	9,485,614	—	—
Cedar	61,457	42,444,710	270,743	142,323,015	105,146	22,385,125	—	—
Chase	174,735	102,570,326	112,314	36,957,482	238,251	19,521,979	—	—
Cherry	32,015	6,780,542	33,445	5,494,929	3,263,863	259,753,763	—	—
Cheyenne	39,312	16,702,217	455,666	129,530,098	197,839	13,852,300	—	—
Clay	175,462	178,279,725	90,885	52,980,429	33,306	8,447,539	—	—
Colfax	58,435	57,418,561	145,091	118,569,071	41,973	12,456,216	—	—
Cuming	32,101	28,438,905	285,438	258,984,525	23,327	8,640,240	—	—
Custer	187,130	130,094,605	203,591	62,271,325	1,164,924	171,731,555	968	97,690
Dakota	11,122	9,561,235	106,919	61,742,316	30,876	4,581,787	—	—
Dawes	11,708	3,649,122	124,993	24,804,436	616,310	42,349,672	—	—
Dawson	269,840	291,161,793	40,907	14,300,824	268,103	47,038,046	—	—
Deuel	19,636	10,657,113	178,372	60,002,200	58,731	3,918,130	—	—
Dixon	17,874	12,059,030	194,765	96,296,620	61,307	8,259,605	—	—
Dodge	87,509	96,555,650	186,461	186,994,730	18,017	7,499,295	752	476,420
Douglas	11,347	12,237,870	75,481	57,855,760	9,543	2,420,050	1,047	973,530
Dundy	108,859	54,683,179	109,202	36,065,202	324,016	28,546,071	—	—
Fillmore	168,840	168,412,460	138,867	93,325,920	33,396	7,561,760	150	11,380
Franklin	82,715	71,337,060	83,508	42,656,195	171,411	30,716,040	61	14,075
Frontier	62,377	41,830,415	169,445	53,331,895	350,118	32,472,955	9	590
Furnas	44,662	37,646,165	196,587	71,698,490	178,991	24,860,260	—	—
Gage	42,547	35,407,375	344,621	174,376,770	115,065	27,672,590	—	—
Garden	33,604	13,291,410	107,551	34,213,965	818,184	53,671,080	—	—
Garfield	22,633	10,903,030	10,340	2,898,590	300,961	32,801,785	—	—
Gosper	73,809	75,004,112	65,486	26,551,037	138,487	20,668,790	—	—
Grant	2,249	560,205	—	—	465,984	33,434,580	—	—
Greeley	58,268	35,604,455	60,718	19,547,985	224,257	42,856,080	—	—
Hall	178,112	205,835,093	40,753	26,484,098	67,472	23,784,503	—	—
Hamilton	233,579	270,112,304	62,105	39,826,355	26,401	4,804,264	—	—
Harlan	70,466	63,924,140	111,045	44,639,030	128,254	16,327,385	—	—
Hayes	35,392	17,174,984	145,384	40,708,764	250,634	23,449,102	—	—
Hitchcock	30,481	21,340,539	186,901	61,926,981	188,799	13,938,143	—	—
Holt	222,723	115,808,520	94,122	28,048,525	1,048,293	151,668,150	—	—
Hooker	4,375	851,200	—	—	427,541	29,625,245	—	—
Howard	99,572	80,650,920	61,533	28,527,085	171,615	33,171,970	—	—
Jefferson	50,863	45,539,710	175,333	94,393,172	111,326	21,743,521	—	—
Johnson	12,531	11,410,545	132,875	60,075,650	77,245	16,050,924	—	—
Kearney	186,316	201,679,050	77,145	47,932,810	43,501	8,936,490	345	34,545
Keith	74,075	44,358,125	142,219	43,189,370	378,848	33,025,075	—	—
Keya Paha	14,910	4,300,384	36,304	6,129,399	410,331	52,072,700	—	—
Kimball	29,691	9,925,972	345,148	65,785,060	177,146	10,167,995	—	—
Knox	41,953	24,815,510	250,509	93,447,430	315,597	49,428,655	280	191,600
Lancaster	15,456	14,186,782	312,821	219,724,308	82,030	26,762,359	29	15,370
Lincoln	187,241	117,956,150	140,645	47,066,150	1,155,299	133,737,775	—	—
Logan	18,169	9,271,906	20,082	6,747,308	307,608	30,201,113	—	—
Loup	14,622	7,115,760	9,874	2,328,965	307,418	30,301,985	—	—
Madison	74,735	59,788,483	195,391	151,565,599	55,098	18,286,314	38	3,684
McPherson	10,663	2,587,646	5,318	845,877	501,217	38,144,840	—	—
Merrick	167,861	146,581,300	32,930	16,085,600	78,615	22,315,035	—	—
Morrill	111,288	44,119,206	78,161	18,827,517	644,530	42,585,953	—	—
Nance	55,188	37,016,010	95,260	44,340,195	111,965	25,920,820	237	7,020
Nemaha	3,506	3,265,550	183,678	113,233,252	55,139	10,403,193	30	23,430
Nuckolls	45,843	47,555,850	165,273	82,650,235	136,307	26,709,420	—	—
Otoe	3,701	3,453,435	281,379	189,942,895	80,762	20,782,195	—	—
Pawnee	686	632,005	137,584	61,180,610	119,980	24,652,422	—	—
Perkins	117,763	56,658,419	318,200	98,351,494	80,159	7,288,500	—	—
Phelps	230,222	282,410,515	36,155	21,703,030	45,636	7,523,360	47	5,865
Pierce	101,797	72,456,530	158,584	89,197,155	73,424	18,381,130	—	—
Platte	146,032	159,027,085	188,274	178,179,215	55,027	15,723,115	592	548,240
Polk	131,649	146,805,015	83,586	65,095,830	45,991	9,796,515	428	241,665
Red Willow	52,793	36,266,160	180,601	68,396,180	186,731	19,314,685	—	—
Richardson	2,064	1,643,984	235,945	142,765,172	76,900	15,962,631	—	—
Rock	69,703	23,895,070	5,037	1,678,860	521,644	67,346,295	—	—
Saline	84,131	80,309,852	192,857	106,243,420	66,078	12,585,551	—	—
Sarpy	6,045	6,406,242	83,869	80,048,325	13,661	3,595,171	—	—
Saunders	51,048	55,276,645	308,394	267,589,475	58,534	19,651,985	264	6,360
Scotts Bluff	176,376	131,106,215	34,407	7,405,725	195,527	14,626,525	—	—
Seward	102,949	109,746,022	177,521	123,053,064	57,047	14,060,514	—	—
Sheridan	59,020	20,414,272	166,922	32,160,167	1,204,047	89,201,363	—	—
Sherman	70,463	41,572,060	67,593	23,440,080	193,600	35,361,080	—	—
Sioux	31,163	11,595,140	19,892	2,323,549	1,055,083	63,298,307	—	—
Stanton	22,362	18,382,095	166,657	105,617,535	63,067	15,971,095	—	—
Thayer	105,195	96,981,940	152,681	83,622,697	85,671	21,120,509	—	—
Thomas	3,272	880,938	—	—	349,453	24,937,829	—	—
Thurston	7,420	5,935,430	155,647	82,593,445	16,073	3,911,740	—	—
Valley	77,061	50,260,600	59,804	21,562,585	202,768	33,207,615	341	65,155
Washington	12,983	14,205,880	175,809	131,236,465	16,621	4,234,145	—	—
Wayne	24,682	17,986,945	208,119	120,601,330	30,294	9,571,865	—	—
Webster	43,134	33,225,475	135,789	56,347,350	161,249	33,296,735	22	33,000
Wheeler	63,880	26,021,980	8,606	2,449,000	263,648	36,636,450	—	—
York	214,570	259,800,129	90,290	78,404,061	33,759	7,926,831	—	—
Total	**6,964,198**	**$5,786,267,489**	**12,410,166**	**$6,399,642,925**	**24,761,562**	**$2,862,419,199**	**6,106**	**$2,843,719**

SHELTER BELTS		ACCREATION		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Taxable Value	No. of Acres	Taxable Value	No. of Acres	Taxable Value	No. of Acres	Taxable Value
461	$ 13,760	—	$ —	2,786	$ 83,570	326,486	$ 239,629,105
9,245	231,140	—	—	2,202	55,055	511,885	249,924,245
39	195	—	—	3,992	19,960	431,903	34,834,290
—	—	—	—	8,742	43,710	444,081	52,121,425
1,070	5,350	—	—	1,817	9,085	419,103	35,652,520
1,533	38,330	—	—	5,546	83,880	419,107	229,203,375
—	—	—	—	5,693	28,465	627,871	120,613,650
—	—	—	—	5,715	28,575	324,312	60,070,970
—	—	1,933	9,666	11,205	80,555	724,116	102,391,736
22	440	4	85	18,736	374,700	569,399	317,497,230
—	—	—	—	4,240	106,000	294,994	212,103,415
—	—	—	—	7,354	294,145	350,664	254,635,995
12	496	—	—	7,753	310,121	315,097	226,606,415
1,391	34,805	—	—	3,308	82,785	442,044	207,270,440
376	3,763	—	—	649	6,487	526,324	159,060,037
—	—	—	—	41,635	208,307	3,370,959	272,237,541
—	—	—	—	3,213	16,065	696,030	160,100,680
83	2,487	—	—	5,216	156,486	304,952	239,866,666
13	508	—	—	748	29,916	246,259	188,474,272
—	—	—	—	7,515	187,970	348,382	296,251,640
99	1,490	—	—	9,536	164,720	1,566,249	364,361,385
—	—	—	—	3,418	85,456	152,335	75,970,794
—	—	—	—	4,673	23,360	757,684	70,826,590
—	—	19,856	397,121	5,724	114,468	604,430	353,012,252
—	—	—	—	25	126	256,764	74,577,569
—	—	—	—	10,333	258,625	284,279	116,873,880
—	—	—	—	18,492	739,710	311,231	292,265,805
—	—	—	—	4,593	116,190	102,010	73,603,400
—	—	—	—	3,718	37,184	545,796	119,331,636
—	—	—	—	3,768	113,030	345,020	269,424,550
—	—	—	—	6,923	207,710	344,618	144,931,080
—	—	—	—	913	9,130	582,862	127,644,985
—	—	—	—	7,496	224,875	427,736	134,429,790
—	—	—	—	9,179	275,355	511,411	237,732,090
—	—	7,550	186,160	18,769	93,830	985,658	101,456,445
12	60	—	—	8,554	42,905	342,499	46,646,370
93	2,790	—	—	671	20,146	278,546	122,246,875
—	—	—	—	9,521	47,605	477,754	34,042,390
—	—	—	—	3,977	79,555	347,220	98,088,075
—	—	4,527	535,022	3,687	73,732	294,551	256,712,448
353	13,986	2,291	115,560	2,464	98,553	327,193	314,971,022
—	—	—	—	5,419	162,570	315,184	125,053,125
—	—	—	—	1,109	11,085	432,519	81,343,935
—	—	—	—	6,958	69,587	413,140	97,275,250
7,595	38,030	—	—	57,258	287,060	1,429,992	295,850,285
—	—	—	—	227	1,135	432,142	30,477,580
148	2,220	—	—	4,856	131,120	337,724	142,483,315
—	—	—	—	5,626	168,781	343,147	161,845,184
—	—	—	—	3,954	118,646	226,606	87,655,765
61	1,815	1,849	55,480	984	29,525	310,201	258,669,715
—	—	12,649	126,495	3,181	33,225	610,972	120,732,290
—	—	—	—	1,926	9,647	463,471	62,512,130
41	207	—	—	6,892	34,479	558,919	85,913,713
—	—	—	—	34,301	857,525	642,640	168,740,720
236	9,451	—	—	10,899	435,873	421,471	261,134,143
12	720	25,353	227,870	7,718	77,365	1,516,267	299,066,030
49	243	—	—	2,031	10,153	347,938	46,230,723
1,506	7,540	—	—	3,085	15,420	336,505	39,769,670
2,544	63,691	—	—	3,278	82,093	331,084	229,789,864
—	—	—	—	3,867	19,335	521,065	41,597,698
538	21,510	7,176	287,060	1,342	53,695	288,463	185,344,200
57	285	13,575	838,113	6,637	33,195	854,248	106,404,269
353	14,120	156	6,240	5,770	230,795	268,929	107,535,200
157	4,696	—	—	2,308	69,244	244,817	126,999,365
6	120	—	—	679	19,455	348,109	156,935,080
—	—	711	21,325	4,662	139,665	371,214	214,339,515
—	—	—	—	2,270	68,112	260,520	86,533,149
748	7,501	—	—	3,578	35,659	520,448	162,341,573
—	—	3,119	93,570	583	17,495	315,763	311,753,835
3,307	82,685	—	—	1,209	30,245	338,321	180,147,745
774	30,950	—	—	5,348	213,960	396,048	353,722,565
—	—	1,158	46,300	731	29,225	263,542	222,014,550
—	—	—	—	5,249	118,325	425,374	124,095,350
1,998	59,696	—	—	13,943	421,956	330,850	160,853,439
1,369	6,845	—	—	6,999	34,995	604,752	92,962,065
26	780	—	—	1,825	54,492	344,916	199,194,095
—	—	343	13,727	4,760	190,422	108,680	90,253,887
—	—	—	—	11,141	501,265	429,380	343,025,730
—	—	—	—	10,495	52,501	416,805	153,190,966
350	13,988	—	—	6,116	244,630	343,983	247,118,218
—	—	—	—	40,939	204,704	1,470,928	141,980,506
—	—	4,476	89,510	112	2,230	336,242	100,464,960
—	—	—	—	21,652	108,261	1,127,790	77,325,257
—	—	—	—	8,682	217,380	260,768	140,188,105
—	—	—	—	2,796	217,058	346,343	201,942,204
—	—	—	—	2,084	10,420	354,808	25,829,187
—	—	—	—	6,307	157,665	185,447	92,598,280
240	4,785	5	—	2,985	59,690	343,204	105,160,430
—	—	—	—	15,379	615,155	220,793	150,291,645
—	—	—	—	2,871	71,845	265,966	148,231,985
—	—	—	—	6,903	207,100	347,097	123,109,660
145	725	—	—	7,938	39,690	344,217	65,147,845
287	11,480	—	—	3,797	151,893	342,704	346,294,394
37,349	**$733,683**	**106,731**	**$3,049,304**	**666,157**	**$12,209,148**	**44,952,289**	**$15,067,165,487**

Table 13

Actual Value of Non-Agricultural Real Property for 1992

Counties	Acreage Land or Lot Unimproved	Acreage Land or Lot Improved	Acreage Improvements	Residential Land or Lot Unimproved	Residential Land or Lot Improved	Residential Improvements	Commercial Land or Lot Unimproved	Commercial Land or Lot Improved
Adams	$ 776,640	$ 2,905,330	$ 28,877,975	$ 2,263,015	$ 20,694,500	$ 267,002,305	$ 3,517,295	$ 12,813,920
Antelope	148,075	704,175	5,258,010	460,500	3,008,845	30,929,035	183,505	1,279,090
Arthur	585	23,545	297,185	21,825	137,620	752,140	10,000	24,995
Banner	—	45,910	743,705	9,830	35,330	523,685	80	57,990
Blaine	—	—	—	58,170	166,480	769,060	1,620	30,095
Boone	46,350	579,470	6,856,870	251,005	3,897,205	32,689,975	131,215	1,463,920
Box Butte	288,835	899,000	6,559,312	718,547	13,989,578	95,655,679	571,617	3,487,726
Boyd	27,730	98,990	870,535	126,045	608,325	8,582,350	7,975	76,695
Brown	99,569	518,713	2,981,935	366,775	3,798,159	19,394,929	169,206	1,404,931
Buffalo	669,630	5,243,745	23,795,505	8,257,300	46,609,980	330,705,505	4,081,255	26,169,535
Burt	38,720	326,710	1,638,895	507,250	6,161,120	39,652,700	149,785	1,761,630
Butler	916,105	855,000	12,071,335	840,615	7,610,495	33,175,855	342,405	1,791,865
Cass	1,857,694	10,210,057	43,239,131	5,746,466	23,451,203	152,508,095	1,397,566	5,991,127
Cedar	165,395	796,245	7,739,095	716,625	6,098,785	39,468,640	131,670	1,452,135
Chase	37,972	203,527	1,761,779	435,267	3,315,808	29,189,243	609,432	1,483,063
Cherry	—	—	—	445,900	4,292,970	31,061,687	180,146	1,649,318
Cheyenne	20,748	264,620	3,097,452	1,093,856	11,520,226	74,377,904	507,097	4,524,377
Clay	58,909	297,443	2,666,520	868,450	4,277,035	36,144,945	195,915	949,395
Colfax	94,695	457,866	7,036,190	998,350	6,588,285	54,051,054	377,255	2,038,685
Cuming	79,485	800,335	5,121,460	803,845	8,468,500	63,280,500	445,585	3,879,180
Custer	612,380	445,860	8,283,245	910,945	7,194,045	56,973,145	307,835	3,404,055
Dakota	630,664	3,685,342	26,328,661	3,489,695	21,881,550	135,232,470	3,934,566	14,639,782
Dawes	97,580	190,140	1,131,795	576,395	7,706,642	42,550,433	233,310	2,932,415
Dawson	542,964	3,200,643	21,973,944	2,474,294	27,794,883	135,109,211	2,023,552	12,589,763
Deuel	10,000	125,026	2,494,924	181,527	1,487,856	12,409,711	34,758	402,347
Dixon	9,870	320,220	2,438,760	468,455	3,948,670	23,451,370	108,655	1,062,220
Dodge	1,722,595	7,808,930	40,053,445	3,744,900	54,508,560	298,547,555	2,382,470	18,294,075
Douglas	7,903,200	27,989,750	119,617,380	64,374,730	1,035,313,615	4,942,883,455	84,379,120	510,745,960
Dundy	—	—	—	234,200	1,506,273	11,236,181	92,042	307,672
Fillmore	15,655	66,825	1,033,935	602,030	6,228,755	46,002,400	119,790	1,261,520
Franklin	—	448,475	1,945,960	390,045	1,953,120	17,419,575	86,790	484,630
Frontier	13,370	231,960	1,579,240	149,375	1,796,470	11,608,400	24,350	303,375
Furnas	25,080	198,380	1,672,240	335,620	2,939,750	26,091,285	70,020	413,650
Gage	191,395	2,861,670	22,750,130	1,928,080	21,532,405	158,396,885	438,385	7,755,205
Garden	49,310	254,070	1,774,610	52,755	770,425	11,485,970	20,180	232,055
Garfield	12,020	228,140	1,470,510	107,245	1,910,935	8,744,380	47,910	731,585
Gosper	20,352	213,753	2,068,795	72,560	1,071,827	8,504,995	25,400	357,795
Grant	15,420	22,720	923,820	10,610	63,690	2,589,975	2,580	34,780
Greeley	18,890	42,345	1,290,765	104,220	626,410	10,261,690	24,415	175,410
Hall	182,190	3,276,557	12,361,884	7,097,802	119,228,014	480,114,897	10,955,973	36,137,797
Hamilton	6,362	680,513	4,859,995	1,195,850	8,739,108	67,517,865	387,755	3,388,603
Harlan	53,175	592,045	4,462,260	212,800	1,502,190	21,421,285	64,555	502,275
Hayes	—	—	—	67,924	199,007	1,997,054	3,160	41,600
Hitchcock	—	—	180,560	384,338	1,819,410	12,036,380	54,935	458,231
Holt	372,175	656,730	10,816,975	759,970	7,170,520	53,649,700	228,985	2,281,630
Hooker	4,725	22,185	306,645	62,580	431,195	3,711,560	8,755	111,165
Howard	113,746	686,698	6,146,032	661,942	4,431,350	28,384,910	202,680	1,387,935
Jefferson	196,913	1,208,561	6,890,742	436,627	5,394,910	37,248,150	263,180	1,700,763
Johnson	48,820	468,046	2,979,112	233,545	3,466,982	20,758,651	81,965	627,150
Kearney	57,320	120,645	3,833,120	572,325	5,788,580	41,124,820	185,095	1,756,680
Keith	257,820	959,700	6,625,580	1,217,585	11,283,665	58,350,725	633,350	4,713,215
Keya Paha	55,577	57,190	398,001	73,955	239,540	1,916,859	6,215	78,988
Kimball	37,897	152,394	1,557,932	301,035	4,660,435	31,442,504	263,595	1,587,320
Knox	—	2,564,030	—	656,755	4,511,118	35,554,558	113,770	1,655,746
Lancaster	8,143,353	23,885,236	127,143,664	84,392,226	670,872,146	2,941,239,099	70,565,969	253,413,570
Lincoln	665,705	2,207,900	14,258,800	6,529,825	45,653,825	292,621,600	3,071,500	16,686,930
Logan	160	18,006	230,380	72,850	276,830	2,377,547	15,155	79,880
Loup	28,200	35,880	275,240	9,405	43,335	691,625	310	9,670
Madison	380,845	1,275,006	7,491,538	6,473,554	57,335,263	325,521,656	4,573,293	30,934,709
McPherson	—	8,819	137,015	29,422	73,736	714,835	642	4,060
Merrick	125,045	1,063,740	9,702,185	551,830	4,885,680	42,981,705	79,815	1,101,590
Morrill	92,148	353,735	4,352,669	297,117	2,903,870	24,857,328	183,587	1,147,984
Nance	35,370	255,790	1,805,535	178,345	1,919,270	19,856,095	91,820	240,060
Nemaha	137,737	1,056,064	8,007,241	633,795	5,757,745	46,334,765	187,778	1,693,445
Nuckolls	45,580	316,035	3,839,610	121,750	1,671,790	28,987,490	144,565	643,565
Otoe	1,469,390	—	—	2,967,210	19,467,645	106,679,210	105,805	6,080,080
Pawnee	186,155	399,780	1,128,215	120,110	1,274,850	10,154,605	16,387	167,912
Perkins	38,388	389,466	3,174,894	148,080	1,380,239	16,578,158	65,115	586,640
Phelps	57,560	1,196,185	10,081,880	1,457,600	10,759,670	83,157,090	907,335	3,879,905
Pierce	95,565	1,119,865	7,517,250	488,660	4,761,930	40,850,950	174,440	1,225,575
Platte	719,070	1,787,130	19,270,410	7,281,185	54,944,500	314,384,000	3,272,780	22,529,145
Polk	91,200	889,385	4,503,485	290,670	3,662,290	28,734,255	139,135	1,088,330
Red Willow	246,238	562,678	10,306,182	1,298,450	11,128,233	85,024,027	417,202	5,379,578
Richardson	74,140	631,772	3,009,980	1,383,401	9,822,443	52,046,728	471,625	2,575,620
Rock	4,750	3,785	14,150	180,700	1,368,455	9,690,625	37,765	671,040
Saline	8,940	1,355,344	7,964,639	1,012,693	14,537,245	85,658,561	251,852	2,544,809
Sarpy	2,174,749	9,305,092	31,585,084	17,093,708	256,641,906	1,333,945,955	11,811,881	75,305,355
Saunders	150,315	5,226,690	3,957,540	1,436,485	13,272,405	128,249,920	543,275	3,612,015
Scotts Bluff	870,066	4,323,699	28,214,890	5,101,442	42,380,957	287,163,484	4,369,564	18,074,415
Seward	223,883	4,996,567	23,548,688	1,609,472	19,202,514	122,037,251	571,187	6,298,416
Sheridan	147,960	543,649	5,168,277	430,960	3,964,835	28,126,434	301,441	2,464,598
Sherman	214,115	74,280	904,175	111,710	1,326,275	9,060,330	20,135	260,765
Sioux	7,145	37,599	846,943	50,395	402,210	1,772,760	8,290	28,050
Stanton	58,055	383,035	2,096,360	266,635	5,085,930	37,618,275	117,765	344,325
Thayer	94,599	481,526	4,287,016	832,411	4,389,171	35,138,691	117,957	963,780
Thomas	9,921	34,281	800,015	70,446	379,970	2,574,970	5,800	73,564
Thurston	38,230	279,520	1,653,750	246,810	2,833,740	17,553,970	74,805	462,505
Valley	88,525	380,530	2,361,915	456,755	5,105,185	23,684,705	235,595	2,242,230
Washington	9,473,455	7,013,550	54,373,824	4,320,548	22,590,555	126,846,351	551,650	5,253,468
Wayne	100,490	796,785	5,228,735	589,725	6,619,370	55,735,245	377,790	2,226,725
Webster	92,800	205,265	1,982,300	184,105	2,084,840	18,308,045	55,200	589,040
Wheeler	—	—	—	5,565	53,315	1,344,770	965	29,210
York	77,172	1,666,632	12,828,210	1,086,843	15,700,834	114,122,873	1,076,471	8,006,018
Total	**$45,071,621**	**$159,550,525**	**$904,916,570**	**$268,945,243**	**$2,880,367,356**	**$15,097,070,273**	**$225,834,366**	**$1,183,805,632**

Commercial Improvements	Industrial Land or Lot Unimproved	Industrial Land or Lot Improved	Industrial Improvements	Recreation Land or Lot Unimproved	Recreation Land or Lot Improved	Recreation Improvements	Total Value of All Non-Agricultural Real Property
$ 80,681,370	$ 299,405	$ 1,874,515	$ 22,750,375	$ —	$ 766,450	$ 630,175	$ 445,853,270
8,958,936	815	55,090	659,895	—	—	—	51,645,971
138,980	—	—	—	—	—	—	1,406,875
606,210	—	—	—	—	—	—	2,022,740
259,610	—	—	—	—	—	—	1,285,035
16,926,540	—	—	—	—	—	—	62,842,550
21,438,396	47,700	245,750	5,370,478	—	—	—	149,272,618
1,321,860	—	—	—	53,805	42,250	34,455	11,851,015
8,519,785	—	—	—	112,097	94,420	650,700	38,111,219
121,810,495	75,705	912,055	11,187,030	—	—	—	579,517,740
11,275,266	—	58,700	381,010	10,320	63,480	349,525	62,375,111
18,008,120	—	86,095	1,036,190	118,500	—	—	76,852,580
30,950,734	3,546,990	1,777,674	38,606,630	13,700,931	17,906,595	53,764,748	404,655,641
12,644,790	—	—	—	—	39,000	—	69,252,380
16,549,440	—	—	—	4,827	12,110	26,192	53,628,660
12,896,535	—	—	—	—	—	—	50,526,556
27,428,086	137,182	363,383	6,156,531	—	—	—	129,491,462
11,170,940	20,585	502,345	8,432,725	—	—	—	65,585,207
20,973,205	—	—	—	19,030	40,765	306,150	92,981,530
26,627,560	—	380,150	4,290,445	5,800	5,800	205	114,188,850
20,056,875	255	203,655	2,947,620	—	—	—	101,339,915
88,352,896	6,000	454,854	24,020,234	—	—	—	322,656,714
12,733,610	—	—	—	—	—	—	68,152,320
45,087,432	48,721	1,131,323	24,912,727	273,605	734,525	4,912,352	282,809,939
2,926,460	—	—	—	—	—	—	20,072,609
23,810,415	—	—	—	—	—	—	55,618,635
74,455,930	278,425	1,470,605	20,691,950	—	249,760	—	524,209,200
2,612,625,230	16,669,200	113,175,140	509,381,705	—	—	—	10,045,058,485
2,913,942	—	—	—	—	4,130	20,173	16,314,613
13,863,795	6,640	26,570	276,070	—	—	—	69,503,985
3,285,865	—	—	—	—	—	—	26,014,460
2,607,560	—	—	—	—	21,090	106,435	18,441,625
6,038,360	150	3,670	68,890	—	—	—	37,857,095
42,680,320	122,720	508,750	8,762,530	—	—	—	267,928,475
3,142,662	—	16,040	444,425	—	—	—	18,242,502
3,594,560	—	—	—	268,635	51,305	286,815	17,454,040
1,727,852	—	—	—	—	—	—	14,063,329
842,220	—	—	—	—	—	—	4,505,815
5,265,830	—	—	—	—	—	—	17,809,975
158,374,088	44,082	1,521,126	33,179,119	—	—	—	862,473,529
17,263,100	—	245,290	5,118,030	279,790	369,605	1,233,680	111,285,546
5,288,845	—	—	—	146,575	326,295	2,106,375	36,678,675
965,320	—	—	—	—	—	—	3,274,065
2,489,850	—	—	—	—	—	—	17,423,704
17,421,000	—	—	—	—	—	—	93,357,685
1,430,390	—	—	—	—	—	—	6,089,200
8,158,018	—	—	—	353,755	84,375	239,709	50,851,150
15,765,123	1,760	160,625	4,076,358	—	—	—	73,343,712
5,093,541	—	—	—	—	—	—	33,757,812
10,896,210	625	50,785	626,200	55,450	330,545	1,760,950	67,159,350
24,457,370	15,780	156,250	2,456,015	2,511,400	3,322,555	17,701,950	134,663,460
681,082	—	—	—	—	—	—	3,487,407
11,248,485	—	11,734	2,354,763	—	—	—	53,618,094
16,775,046	—	—	—	1,096,750	633,505	6,610,446	70,171,724
480,856,494	19,354,446	49,310,913	181,709,177	—	—	—	4,910,886,293
86,608,505	—	118,560	842,550	—	—	—	469,265,700
686,985	—	—	—	—	—	—	3,757,793
336,725	—	—	—	353,300	110,410	203,445	2,097,545
139,548,184	248,364	2,361,572	37,120,334	196,657	—	—	613,460,967
81,438	—	—	—	—	—	—	1,049,967
11,651,450	32,830	38,955	725,850	229,325	203,520	523,725	73,897,245
7,967,490	—	76,143	1,712,863	—	3,258	39,741	43,987,933
5,165,830	—	—	—	—	—	—	29,548,115
9,212,872	—	53,650	1,920,130	—	—	—	74,995,222
8,881,680	4,445	47,850	656,820	—	—	—	45,361,180
35,194,440	—	86,105	2,758,240	528,700	—	—	175,336,825
1,724,610	9,857	46,043	137,990	47,885	38,955	82,730	15,536,084
6,061,113	—	—	—	—	—	—	28,422,093
23,517,900	60,675	343,140	8,913,935	—	—	—	144,332,875
10,045,565	—	—	—	—	42,500	156,415	66,478,715
85,778,185	300,750	3,686,445	35,517,015	308,255	115,965	86,880	549,981,715
8,949,975	—	3,420	63,400	30,310	166,410	25,860	48,638,125
36,844,539	—	60,237	3,328,879	—	—	—	154,596,243
12,241,158	29,630	173,735	2,044,855	51,365	165,753	211,829	84,934,034
5,460,900	—	—	—	400	23,300	57,645	17,513,515
24,884,323	—	892,709	29,621,532	9,005	40,234	232,576	169,014,462
316,271,996	2,013,448	4,529,125	9,642,263	—	—	—	2,070,320,562
27,623,985	—	—	—	48,000	731,550	5,374,305	190,226,485
91,487,227	345,412	1,317,719	12,663,916	—	—	—	496,312,791
24,734,340	42,680	496,034	8,325,037	—	3,581	1,025	212,090,675
12,328,240	—	—	—	630	—	—	53,477,024
1,939,875	—	7,105	96,020	4,395	1,900	20,550	14,041,630
659,411	180	2,500	16,635	—	—	—	3,832,118
3,714,420	65,440	136,125	15,402,560	—	—	—	65,288,925
7,837,546	26,442	96,008	1,044,846	—	—	—	55,309,993
1,007,916	—	3,000	92,880	—	4,172	68,110	5,125,045
4,751,805	—	63,590	1,193,265	—	—	—	29,151,990
9,879,945	8,700	15,340	83,680	—	—	—	44,543,105
26,057,588	—	110,685	3,106,945	157,685	32,715	147,185	260,036,204
16,042,820	—	244,570	4,727,720	—	—	—	92,689,975
5,538,065	—	—	—	—	—	—	29,039,660
534,805	—	—	—	49,125	123,105	623,715	2,764,575
53,842,190	43,381	389,057	4,806,228	93,323	6,830	30,700	213,776,762
$5,317,459,175	**$43,909,420**	**$190,102,509**	**$1,106,463,510**	**$21,119,630**	**$26,912,718**	**$98,627,471**	**$27,570,156,019**

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